## 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, 2016

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The Report of Financial Data to the Commissioner of Education (ESE 348) for the fiscal year ended June 30, 2016, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on September 8, 2016.

Signature of District School Superintendent

Exhibit K-1 FDOE Page 1 Fund 100

For the Fiscal Year Ended June 30, 2016		Fund 100
REVENUES	Account Number	
Federal Direct:		
Federal Impact, Current Operations	3121	537,092.86
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	527.002.04
Total Federal Direct Federal Through State and Local:	3100	537,092.86
Medicaid	3202	2,876,836.22
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,876,836.22
State: Florida Education Finance Program (FEFP)	3310	237,277,188.00
Workforce Development	3315	3,545,190.00
Workforce Development Capitalization Incentive Grant	3316	3,0 13,170.00
Workforce Education Performance Incentive	3317	
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	40,481.46
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	223,250.00
State Forest Funds	3342	****
State License Tax	3343	238,169.78
District Discretionary Lottery Funds  Categorical Programs:	3344	
Class Size Reduction Operating Funds	3355	79,760,986.00
Florida School Recognition Funds	3361	4,099,770.00
Voluntary Prekindergarten Program	3371	2,345,308.39
Preschool Projects	3372	241,219.66
Other State:		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local Other Miscellaneous State Revenues	3380 3399	2,375,929.63
Total State	3300	330,147,492.92
Local:	3300	330,117,132132
District School Taxes	3411	185,145,850.31
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424 3425	133,470.50
Rent Interest on Investments	3431	476,666.85 496,850.95
Gain on Sale of Investments	3432	190,030.93
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Fees:		
Adult General Education Course Fees	3461	108,969.64
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees Postsecondary Lab Fees	3464 3465	
Lifelong Learning Fees	3466	815.00
GED® Testing Fees	3467	3,755.00
Financial Aid Fees	3468	2,,22.00
Other Student Fees	3469	56,429.65
Other Fees:		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	0.1.611.00
Other Schools, Courses and Classes Fees  Miscellaneous Local:	3479	94,611.89
Bus Fees	3491	42,685.49
Transportation Services Rendered for School Activities	3492	348,641.51
Sale of Junk	3493	· · · · · · · · · · · · · · · · · · ·
Receipt of Federal Indirect Cost Rate	3494	1,935,655.37
Other Miscellaneous Local Sources	3495	3,219,378.16
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	3,402.75
Collections for Lost, Damaged and Sold Textbooks	3498	34,227.34
Receipt of Food Service Indirect Costs	3499	586,923.58
Total Local	3400	192,688,333.99

or the Fiscal Year Ended June 30, 2016		100	200	300	400	500	600	700	Fund 10
EXPENDITURES	Account Number	100	Employee	Purchased	Energy	Materials	Capital	700	Totals
	Number	Salaries	Benefits	Services	Services	and Supplies	Outlay	Other	
urrent:									
Instruction	5000	226,606,216.22	60,554,822.15	48,300,132.36		7,073,323.21	2,689,135.08	2,681,522.86	347,905,151.8
Student Support Services	6100	12,513,337.42	3,264,126.01	3,221,327.47		209,302.94	8,020.34	8,691.87	19,224,806.0
Instructional Media Services	6200	5,437,855.27	1,575,398.85	100,208.43		79,972.96	338,377.25	1,463.00	7,533,275.7
Instruction and Curriculum Development Services	6300	10,186,529.35	2,487,757.58	126,350.34		37,020.95	44,300.09	23,069.14	12,905,027.4
Instructional Staff Training Services	6400	1,381,448.81	265,730.99	489,603.06		75,452.37	90,768.14	106,766.32	2,409,769.6
Instruction-Related Technology	6500	5,871,294.42	1,541,137.85	1,313,244.65		782.40	50,126.75		8,776,586.0
Board	7100	249,158.80	266,248.57	530,378.72		297.53	4,389.99	26,650.00	1,077,123.6
General Administration	7200	1,229,475.99	359,791.60	327,315.35		19,236.95	11,135.31	48,798.31	1,995,753.5
School Administration	7300	29,284,055.20	8,616,036.34	164,777.42		88,092.28	69,130.87	22,794.55	38,244,886.6
Facilities Acquisition and Construction	7410	294,639.36	69,525.38	24,987.67		13,241.69	323,703.66	6,870.90	732,968.6
Fiscal Services	7500	1,797,112.56	515,917.76	282,204.91		5,402.18	13,016.28	57,302.83	2,670,956.5
Food Services	7600	219,567.06	19,176.06	312.00	77.61				239,132.7
Central Services	7700	4,151,875.67	1,190,363.49	587,192.47		290,754.61	39,325.28	248,025.78	6,507,537.3
Student Transportation Services	7800	10,168,194.37	4,095,557.87	1,001,754.07	1,045,566.05	999,385.20	91,334.93	12,401.43	17,414,193.9
Operation of Plant	7900	16,476,545.34	6,473,430.00	9,565,168.20	10,978,599.42	1,116,556.44	102,756.18	6,601.48	44,719,657.0
Maintenance of Plant	8100	5,849,946.12	1,912,636.40	1,400,175.76	420,792.97	1,251,602.95	171,379.55	25,042.48	11,031,576.2
Administrative Technology Services	8200	2,476,176.07	632,866.58	569,595.05		21,126.45	19,439.48	11,964.00	3,731,167.6
Community Services	9100	139,920.60	25,954.40	100,740.65		61,789.30	517.00	54,102.43	383,024.3
pital Outlay:				,		. ,		. ,	
Facilities Acquisition and Construction	7420						42,549.41		42,549.4
Other Capital Outlay	9300						1,628,987.77		1,628,987.7
bt Service: (Function 9200)									·
Redemption of Principal	710								0.0
nterest	720								0.0
otal Expenditures		334,333,348.63	93,866,477.88	68,105,468.58	12,445,036.05	11,343,340.41	5,738,393.36	3,342,067.38	529,174,132.2

For the Fiscal Year Ended June 30, 2016		Fund 100
OTHER FINANCING SOURCES (USES)	Account	
and CHANGES IN FUND BALANCES	Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	19,552.21
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	4,665,687.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	2,299,035.00
Total Transfers In	3600	6,964,722.00
Transfers Out: (Function 9700)		
To Debt Service Funds	920	
To Capital Projects Funds	930	(2,014,995.00)
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	(2,000,000.00)
To Enterprise Funds	990	
Total Transfers Out	9700	(4,014,995.00)
Total Other Financing Sources (Uses)		2,969,279.21
Net Change In Fund Balance		44,902.91
Fund Balance, July 1, 2015	2800	48,190,982.58
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	834,570.66
Restricted Fund Balance	2720	3,682,097.31
Committed Fund Balance	2730	
Assigned Fund Balance	2740	3,078,912.19
Unassigned Fund Balance	2750	40,640,305.33
Total Fund Balances, June 30, 2016	2700	48,235,885.49

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

Exhibit K-2 FDOE Page 4

FUNDS - FOOD SERVICES For the Fiscal Year Ended June 30, 2016		FDOE Page 4 Fund 410
REVENUES	Account Number	
Federal Through State and Local:		
School Lunch Reimbursement	3261	14,790,915.34
School Breakfast Reimbursement	3262	5,179,772.76
Afterschool Snack Reimbursement	3263	289,467.36
Child Care Food Program	3264	222,547.61
USDA-Donated Commodities	3265	2,083,464.82
Cash in Lieu of Donated Foods	3266	9,410.48
Summer Food Service Program	3267	222,560.02
Fresh Fruit and Vegetable Program	3268	109,967.00
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	22,908,105.39
State:		
School Breakfast Supplement	3337	153,927.00
School Lunch Supplement	3338	183,511.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	337,438.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	2,789,727.70
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	403,675.48
Student and Adult á la Carte Fees	3454	5,746,777.28
Student Snacks	3455	
Other Food Sales	3456	127,545.96
Other Miscellaneous Local Sources	3495	249,676.92
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	9,317,403.34
Total Revenues	3000	32,562,946.73

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

For the Fiscal Year Ended June 30, 2016

Exhibit K-2 FDOE Page 4 Fund 410

REVENUES	Account Number	
Federal Through State and Local:		
School Lunch Reimbursement	3261	14,790,915.34
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Refunds of Prior Year's Expenditures	3497	
Total Local	3400	9,317,403.34
Total Revenues	3000	32,562,946.73

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

Exhibit K-2 FDOE Page 5 Fund 410

For the Fiscal Year Ended June 30, 2016

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	8,915,894.71
Employee Benefits	200	2,951,486.38
Purchased Services	300	1,237,744.72
Energy Services	400	494,215.62
Materials and Supplies	500	14,638,301.73
Capital Outlay	600	340,682.22
Other	700	816,573.27
Other Capital Outlay (Function 9300)	600	1,120,236.34
Total Expenditures	000	30,515,134.99
Excess (Deficiency) of Revenues Over Expenditures		2,047,811.74
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		2,047,011.74
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)	010	
To General Fund	910	
To Debt Service Funds	920	(000 0.5)
To Capital Projects Funds	930	(980,722.05)
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(980,722.05)
Total Other Financing Sources (Uses)		(980,722.05)
Net Change in Fund Balance		1,067,089.69
Fund Balance, July 1, 2015	2800	12,694,266.72
Adjustments to Fund Balance  Ending Fund Balance:	2891	
Nonspendable Fund Balance	2710	1,685,786.89
Restricted Fund Balance	2720	
Committed Fund Balance	2730	12,075,569.52
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	10.501.050.41
Total Fund Balances, June 30, 2016	2700	13,761,356.41

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

Exhibit K-3 FDOE Page 6 Fund 420

REVENUES	Account	
Federal Direct:	Number	
Head Start	3130	4,744,723.82
Workforce Innovation and Opportunity Act	3170	1,711,723.02
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	974,277.77
Pell Grants	3192	917,211.11
Miscellaneous Federal Direct	3199	2 440 512 57
		3,440,513.57
Total Federal Direct Federal Through State and Local:	3100	9,159,515.16
Career and Technical Education	3201	691,301.89
Medicaid	3202	,
Individuals with Disabilities Education Act (IDEA)	3230	17,175,074.60
Workforce Innovation and Opportunity Act:		.,,
Adult General Education	3221	555,709.30
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
NCLB - Elementary and Secondary Education Act:		
Elementary and Secondary Education Act - Title I	3240	18,227,690.91
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	2,266,942.19
Language Instruction - Title III	3241	1,230,596.54
Twenty-First Century Schools - Title IV	3242	1,692,046.03
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	733,129.75
Total Federal Through State and Local	3200	42,572,491.21
State:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	43,520.00
Total State	3300	43,520.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	910.72
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	910.72
Total Revenues	3000	51,776,437.09

Exhibit K-3 FDOE Page 7 Fund 420

23,602,064.18

5,702,741.16

12,149,054.79

4,007,778.18

2,065,187.75

1,937,712.87

322,530.85

83,267.82

38,176.68

22,647.69

30,258.95

221,123.14

54,120.15

11,850.80

64,161.39

22,510.38

369,063.40

0.00

51,776,437.09

1,042,003.30

2,049.25

28,134.36

Totals

DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF REVENUE, EXPEDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued) For the Fiscal Year Ended June 30, 2016

300 Purchased

Services

1,399,229.56

1,232,298.03

793,314.68

967,030.66

305,223.83

369.25

2,057.50

3,920.28

22,171.75

116,601.55

18,554.07

79.99

180.00

56,932.60

4,917,963.75

Employee Benefits

4,522,976.77

888,384.48

2,158,077.46

431,355.46

26,088.73

69,284.95

5,143.72

4,586.22

9,313.95

14,901.39

211,287.96

8,341,401.09

500 Materials

and Supplies

1,567,217.43

277,262.24

1,913.57

278,634.70

340,359.65

9,312.57

910.72

222.36

11,015.42

2,486,848.66

600

Capital

Outlay

1,384,316.68

9,381.06

20,521.39

162,865.14

22,177.64

1,323.03

83,267.82

1,823.10

14,586.80

22,510.38

369,063.40

3,735,082.10

1,643,245.66

700

Other

47,284.73

12,171.88

15,328.09

254,560.92

1,680.00

299.00

6,264.10

68,677.64

2,341,921.73

1,935,655.37

400

Energy

Services

781.93

21,257.15

5,804.06

755.39

28,598.53

For the Fiscal Year Ended June 30, 2016		100
EXPENDITURES	Account Number	100 Salaries
Current:		
Instruction	5000	14,680,257.08
Student Support Services	6100	3,283,243.47
Instructional Media Services	6200	5,699.40
Instruction and Curriculum Development Services	6300	8,740,834.72
Instructional Staff Training Services	6400	1,992,293.85
Instruction-Related Technology	6500	90,629.53
Board	7100	
General Administration	7200	
School Administration	7300	238,391.02
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	33,032.96
Food Services	7600	17,150.75
Central Services	7700	
Student Transportation Services	7800	
Operation of Plant	7900	20,225.71
Maintenance of Plant	8100	
Administrative Technology Services	8200	49,080.00
Community Services	9100	773,782.74
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Expenditures		29,924,621.23
Excess (Deficiency) of Revenues over Expenditures		
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:	3710	
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
Transfers Out: (Function 9700)		
To 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, 2015	2800	
Adjustments to Fund Balance Ending Fund Balance:	2891	
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
		0.00
Total Fund Balances, June 30, 2016	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, 2016

Exhibit K-4 FDOE Page 8 Funds 430

REVENUES	Account	Targeted ARRA Stimulus Funds	Other ARRA Stimulus Grants	ARRA Race to the Top	Totals
	Number	432	433	434	
Federal Direct:					
Workforce Innovation and Opportunity Act (WIOA)	3170				0.00
Community Action Programs	3180				0.00
Reserve Officers Training Corps (ROTC)	3191				0.00
Miscellaneous Federal Direct	3199				0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00
Federal Through State and Local:					
Career and Technical Education	3201				0.00
Race to the Top	3214				0.00
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act - Title I	3240				0.00
Other Food Services	3269				0.00
Federal Through Local	3280				0.00
Miscellaneous Federal Through State	3299				0.00
Total Federal Through State and Local	3200	0.00	0.00 This Page Intention	gank 0.00	0.00
State:			ention	ally Lett B.	
State Through Local	3380		This Page Interes		0.00
Other Miscellaneous State Revenues	3399		<b>\</b> \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		0.00
Total State	3300	0.00	0.00	0.00	0.00
Local:					
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
Total Revenues	3000	0.00	0.00	0.00	0.00

Exhibit K-4 FDOE Page 9 Fund 432

0.00 0.00 0.00 0.00 0.00 0.00

0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

0.00

0.00

Totals

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued)

200 Employee Benefits

0.00

300 Purchased

Services

400 Energy Services

0.00

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0.00

500 Materials and Supplies

0.00

600 Capital Outlay

0.00

700

Other

0.00

EXPENDITURES	Account Number	100	
Current:	Number	Salaries	
Instruction	5000		
Student Support Services	6100		
Instructional Media Services	6200		
Instruction and Curriculum Development Services	6300		
Instructional Staff Training Services	6400		
Instruction-Related Technology	6500		
Board	7100		
General Administration	7200		
School Administration	7300		
Facilities Acquisition and Construction	7410		
Fiscal Services	7500		
Food Services	7600		
Central Services	7700		
Student Transportation Services	7800		
Operation of Plant	7900		
Maintenance of Plant	8100		
Administrative Technology Services	8200		
Community Services	9100		
Capital Outlay:	7100		
Facilities Acquisition and Construction	7420		
Other Capital Outlay	9300		
Fotal Expenditures		0.0	
Excess (Deficiency) of Revenues over Expenditures			
OTHER FINANCING SOURCES (USES)	Account		
and CHANGES IN FUND BALANCES  Loans	Number 3720		
	3730		
Sale of Capital Assets			
Loss Recoveries Transfers In:	3740		
From General Fund	3610		
From Debt Service Funds	3620		
From Capital Projects Funds	3630		
Interfund	3650		
From Permanent Funds	3660		
From Internal Service Funds	3670		
From Enterprise Funds	3690		
Total Transfers In	3600	0.0	
Transfers Out: (Function 9700)			
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	0.0	
Total Other Financing Sources (Uses)		0.0	
Net Change in Fund Balance		0.0	
Fund Balance, July 1, 2015	2800		
Adjustments to Fund Balance	2891		
Ending Fund Balance:			
Nonspendable Fund Balance	2710		
Restricted Fund Balance	2720		
Committed Fund Balance	2730		
Assigned Fund Balance	2740		
Unassigned Fund Balance	2750		
Total Fund Balances, June 30, 2016	2700	0.0	

Exhibit K-4 FDOE Page 10 Fund 433

0.00 0.00 0.00 0.00 0.00

0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

0.00 0.00

Totals

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued)

200 Employee Benefits

0.00

300 Purchased Services

400 Energy Services

0.00

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0.00

500 Materials and Supplies

0.00

600 Capital Outlay

0.00

700

Other

0.00

EXPENDITURES	Account	100
	Number	Salaries
Current:		
Instruction	5000	
Student Support Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction-Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Food Services	7600	
Central Services	7700	
Student Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services Capital Outlay:	9100	
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
	9300	0.00
Total Expenditures		0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES)	Account	
and CHANGES IN FUND BALANCES	Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
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 Transfers Out: (Function 9700)	3600	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	970 990	
To Enterprise Funds  Total Transfers Out	9700	0.00
	9/00	
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance	2000	0.00
Fund Balance, July 1, 2015	2800	
Adjustments to Fund Balance  Ending Fund Balance:	2891	
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Assigned Fund Balance Unassigned Fund Balance	2750	
		0.00
Total Fund Balances, June 30, 2016	2700	0.00

Exhibit K-4 FDOE Page 11 Fund 434

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0.00 0.00

Totals

Other

0.00

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP (Continued)
For the Fixed Year Ended June 30, 2016

200 Employee Benefits

0.00

300 Purchased

Services

400 Energy Services

0.00

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0.00

500 Materials and Supplies

0.00

600 Capital Outlay

0.00

EXPENDITURES	Account Number	100 Salaries
Current:		
Instruction	5000	
Student Support Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction-Related Technology	6500	
Board Consul Administration	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Food Services	7600	
Central Services	7700	
Student Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services Capital Outlay:	9100	
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Expenditures	7500	0.
Excess (Deficiency) of Revenues over Expenditures		9.
OTHER FINANCING SOURCES (USES)	Account	
and CHANGES IN FUND BALANCES	Number	
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries Transfers In:	3740	
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds Interfund	3630 3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In Transfers Out: (Function 9700)	3600	0.
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.
Total Other Financing Sources (Uses)	7700	0.
Net Change in Fund Balance		0.
Fund Balance, July 1, 2015	2800	0.
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	

Exhibit K-5 FDOE Page 12 Fund 490

DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF REVEAULS, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS FOR HE FIRST WE Ended June 30, 2016

For the Fiscal Year Ended June 30, 2016		
REVENUES	Account Number	
Federal Through State and Local:	Tunioci	
Federal Through Local	3280	
Total Federal Through State and Local	3200	0.00
Local:		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440 3495	
Other Miscellaneous Local Sources Total Local	3493	0.00
Total Revenues	3000	0.00
	Account	100
EXPENDITURES	Number	Salaries
Current:		Salaries
Instruction	5000	
Student Support Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction-Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Student Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Capital Outlay:	7420	
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	0.00
Total Expenditures		0.00
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES)	Account	
and CHANGES IN FUND BALANCES	Number	
Loss Recoveries	3740	
Transfers In:	3610	
From General Fund From Debt Service Funds	3620	
From Capital Projects Funds Interfund	3630 3650	
From Permanent Funds	3660	
From Internal Service Funds	3670 3690	
From Enterprise Funds Total Transfers In	3690	0.00
Transfers Out: (Function 9700)	3000	0.00
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, 2015	2800	-
Adjustments to Fund Balance	2891	
Ending Fund Balance:		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	

2730

2740

2750

2700

0.00

300	400	500	600	700	
Purchased	Energy	Materials	Capital		Totals
Services	Services	and Supplies	Outlay	Other	
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
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0.00	0.00	0.00	0.00	0.00	0.00
					0.00

Committed Fund Balance

Assigned Fund Balance

Unassigned Fund Balance

Total Fund Balances, June 30, 2016

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

Exhibit K-6 FDOE Page 13 Funds 200

For the Fiscal Year Ended June 30, 2016									Funds 200
REVENUES	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
Federal:									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
State:									
CO&DS Withheld for SBE/COBI Bonds	3322	735,487.75							735,487.75
SBE/COBI Bond Interest	3326	139.91							139.91
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	735,627.66	0.00	0.00	0.00	0.00	0.00	0.00	735,627.66
Local:									
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						135,627.57		135,627.57
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	135,627,57	0.00	135,627,57
Total Revenues	3000	735,627.66	0.00	0.00	0.00	0.00	135,627.57	0.00	871,255.23
EXPENDITURES	3000	733,027.00	0.00	0.00	0.00	0.00	133,027.37	0.00	071,233.23
Debt Service (Function 9200)									
Redemption of Principal	710	578,000.00					15,735,000.00		16,313,000.00
Interest	720	177,109.47					20,571,149.36		20,748,258.83
Dues and Fees	730	228.30					55,862.04		56,090.34
Miscellaneous	790								0.00
Total Expenditures		755,337.77	0.00	0.00	0.00	0.00	36,362,011.40	0.00	37,117,349.17
Excess (Deficiency) of Revenues Over Expenditures		(19,710.11)	0.00	0.00	0.00	0.00	(36,226,383.83)	0.00	(36,246,093.94)

		CDE/CODI	C	C. C 1011 14 6 1011 15	Mar Willia	D' + ' +	Od D.14	LADRA F Cr D. Lr.	1
OTHER FINANCING SOURCES (USES)	Account	SBE/COBI Bonds	Special Act Bonds	Sections 1011.14 & 1011.15, F.S., Loans	Motor Vehicle Revenue Bonds	District Bonds	Other Debt Service	ARRA Economic Stimulus Debt Service	Totals
and CHANGES IN FUND BALANCE	Number	210	220	230	240	250	290	299	Totals
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0,00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agmnts (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
Transfers In:	702								0.00
From General Fund	3610								0.00
From Capital Projects Funds	3630						36,361,975.27		36,361,975.27
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	36,361,975.27	0.00	36,361,975.27
Transfers Out: (Function 9700)									
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
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00	36,361,975.27	0.00	36,361,975.27
Net Change in Fund Balances		(19,710.11)	0.00	0.00	0.00	0.00	135,591.44	0.00	115,881.33
Fund Balance, July 1, 2015	2800	92,786.80					3,721,251.38		3,814,038.18
Adjustments to Fund Balances	2891								0.00
Ending Fund Balance:									
Nonspendable Fund Balance	2710								0.00
Restricted Fund Balance	2720	73,076.69					3,856,842.82		3,929,919.51
Committed Fund Balance	2730							ļ	0.00
Assigned Fund Balance	2740							ļ	0.00
Unassigned Fund Balance	2750							ļ	0.00
Total Fund Balances, June 30, 2016	2700	73,076.69	0.00	0.00	0.00	0.00	3,856,842.82	0.00	3,929,919.51

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS For the Fiscal Year Fasded June 30, 2016

	Account	Capital Outlay Bond Issues (COBI)	Special Act Bonds	Sections 1011.14 & 1011.15, F.S., Loans	Public Education Capital Outlay (PECO)	District Bonds	Capital Outlay and Debt Service Program (CO&DS)	Nonvoted Cap. Improvement Section 1011.71(2), F.S.	Voted Capital Improvement Fund	Other Capital	ARRA Economic Stimulus Capital	
REVENUES	Number	310	Special Act Bonds 320	r.S., Loans 330	Capital Outlay (PECO)	350	360	370	voted Capital improvement rund 380	Projects 390	Projects 399	Totals
Federal:		310	320	330	340	350	360	370	380	390	399	
Miscellaneous Federal Direct	3199											0.00
Miscellaneous Federal Through State	3299											0.00
State: CO&DS Distributed	3321						1,976,080.40					1,976,080.40
Interest on Undistributed CO&DS	3325						8,066,93					8,066,93
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341						0,000.55					0.00
State Through Local	3380											0.00
Public Education Capital Outlay (PECO)	3391				1,734,190.00							1,734,190.00
Classrooms First Program	3392											0.00
SMART Schools Small County Assistance Program	3395											0.00
Class Size Reduction Capital Outlay	3396											0.00
Charter School Capital Outlay Funding	3397											0.00
Other Miscellaneous State Revenues	3399									115,765.84		115,765.84
Total State Sources	3300	0.00	0.00	0.00	1,734,190.00		0.00 1,984,147.33	0.00	0.00	115,765.84	0.00	3,834,103.17
Local:												
District Local Capital Improvement Tax	3413							48,092,403.99				48,092,403.99
County Local Sales Tax	3418											0.00
School District Local Sales Tax	3419									41,253,010.47		41,253,010.47
Tax Redemptions	3421											0.00
Payment in Lieu of Taxes	3422											0.00
Excess Fees	3423											0.00
Interest on Investments	3431							230,856.04		242,287.77		473,143.81
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							7,390.29		146,028.70		153,418.99
Impact Fees	3496									12,411,361.83		12,411,361.83
Refunds of Prior Year's Expenditures	3497							728.98				728.98
Total Local Sources	3400	0.00	0.00	0.00	0.00		0.00	48,331,379.30	0.00	54,052,688.77	0.00	102,384,068.07
Total Revenues	3000	0.00	0.00	0.00	1,734,190.00		0.00 1,984,147.33	48,331,379.30	0.00	54,168,454.61	0.00	106,218,171.24
EXPENDITURES Capital Outlay: (Function 7400)												
Library Books	610											0.00
Audiovisual Materials	620											0.00
Buildings and Fixed Equipment	630											0.00
Furniture, Fixtures and Equipment	640			13,442.00	205,964.06			2,127,499.55		1,159,857.07		3,506,762.68
Motor Vehicles (Including Buses)	650							3,916,188.00				3,916,188.00
Land	660											0.00
Improvements Other Than Buildings	670				256,831.03			134,678.25		633,130.41		1,024,639.69
Remodeling and Renovations	680			907,108.08	911,697.06		347,108.49	7,360,170.90		17,122,749.65		26,648,834.18
Computer Software	690											0.00
Debt Service: (Function 9200)												
Redemption of Principal	710											0.00
Interest	720											0.00
Dues and Fees	730						1,946.76					1,946.76
Miscellaneous	790											0.00
Total Expenditures		0.00	0.00	920,550.08	1,374,492.15	(	0.00 349,055.25	13,538,536.70	0.00	18,915,737.13	0.00	35,098,371.31
Excess (Deficiency) of Revenues Over Expenditures		0.00	0.00	(920,550.08)	359,697.85		0.00 1,635,092.08	34,792,842.60	0.00	35,252,717.48	0.00	71,119,799.93

Exhibit K-7 FDOE Page 14 Funds 300

### DISTRICT SCHOOL BOARD OF BREVARD COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued) FDOE Page 15

Exhibit K-7

For the Fiscal Year Ended June 30, 2016 Funds 300 Sections 1011.14 & 1011.15, Capital Outlay Bond Issue Public Education District Bonds Capital Outlay and Other Capital Nonvoted Cap. Improvement ARRA Economic Stimulus Capital OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE Account Number Special Act Bonds Capital Outlay (PECO) (COBI) F.S., Loans Debt Service Program (CO&DS) Section 1011.71(2), F.S. oted Capital Improvement Fund Projects Projects 310 320 340 350 390 399 Issuance of Bonds 3710 0.00 3791 Premium on Sale of Bonds 0.00 Discount on Sale of Bonds (Function 9299) 891 0.00 Proceeds of Lease-Purchase Agreements 3750 0.00 3793 0.00 Premium on Lease-Purchase Agreements Discount on Lease-Purchase Agreements (Function 9299) 893 0.00 3720 0.00 Sale of Capital Assets 3730 134,383.67 134,383.67 3740 Loss Recoveries 0.00 Proceeds of Forward Supply Contract 3760 0.00 Proceeds from Special Facility Construction Account 3770 0.00 Transfers In: From General Fund 3610 2,014,995.00 2,014,995.00 From Debt Service Funds 3620 0.00 From Special Revenue Funds 3640 980,722.05 980,722.05 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 Transfers Out: (Function 9700) 3600 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2,995,717.05 0.00 2,995,717.05 To General Fund 910 (4,665,687.00) (4,665,687.00) 920 (36,361,975.27 (36,361,975.27) To Debt Service Funds 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 (41,027,662.27 0.00 0.00 (41,027,662.27) Total Other Financing Sources (Uses) (37,897,561.55) 0.00 0.00 0.00 0.00 0.00 0.00 (41.027.662.27 0.00 3,130,100,72 0.00 Net Change in Fund Balances 0.00 0.00 (920,550.08) 359,697.85 0.00 1,635,092.08 (6,234,819.67) 0.00 38,382,818.20 0.00 33,222,238.38 Fund Balance, July 1, 2015 2800 960,681.12 460,849.65 461,363.70 34,859,876.73 20,928,179.63 57,670,950.83 2891 Adjustments to Fund Balances 0.00 Ending Fund Balance: Nonspendable Fund Balance 2710 0.00 Restricted Fund Balance 2720 40,131.04 820,547.50 2,096,455.78 28,625,057.06 56,127,239.23 87,709,430.61 Committed Fund Balance 2730 0.00 Assigned Fund Balance 2740 3,183,758.60 3,183,758.60 Unassigned Fund Balance 2750 0.00 Total Fund Balances, June 30, 2016 2700 0.00 0.00 40,131.04 820,547.50 0.00 2,096,455.78 28,625,057.06 0.00 59,310,997.83 0.00 90,893,189.21

Exhibit K-8 FDOE Page 16 Fund 000

0.00 0.00

0.00 0.00

0.00

0.00

REVENUES	Account						
Federal Direct	Number 3100						
Federal Direct Federal Through State and Local	3200						
State Sources	3300						
Local Sources	3400						
Total Revenues	3000	0.00					
	Account	100	200	300	400	500	600
EXPENDITURES	Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay
Current:		Salares	Delicitis	Scivices	Scivices	and Supplies	Outay
Instruction	5000						
Student Support Services	6100						
Instructional Media Services	6200						
Instruction and Curriculum Development Services	6300						
Instructional Staff Training Services	6400						
Instruction-Related Technology	6500						
Board	7100				ne Left Blank		
General Administration	7200			اا مه ۔	tentionally 2		
School Administration	7300			This Page	tentionally Left Blank		
Facilities Acquisition and Construction	7410						
Fiscal Services	7500						
Central Services	7700						
Student Transportation Services	7800						
Operation of Plant	7900						
Maintenance of Plant	8100						
Administrative Technology Services	8200						
Community Services	9100						
Capital Outlay: Facilities Acquisition and Construction	7420						
Other Capital Outlay	9300						
Debt Service: (Function 9200)	9300						
Redemption of Principal	710						
Interest	720						
Total Expenditures		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	Account Number						
Sale of Capital Assets	3730						
Loss Recoveries	3740						
Transfers In:							
From General Fund	3610						
From Debt Service Funds	3620						
From Capital Projects Funds	3630						
From Special Revenue Funds	3640						
From Internal Service Funds	3670						
From Enterprise Funds	3690						
Total Transfers In	3600	0.00					
Transfers Out: (Function 9700)	910						
To General Fund	920						
To Debt Service Funds	920						
To Capital Projects Funds	930						
To Special Revenue Funds To Internal Service Funds	940						
To Enterprise Funds To Enterprise Funds	990						
Total Transfers Out	9700	0.00					
Total Other Financing Sources (Uses)	9700	0.00					
Net Change in Fund Balance		0.00					
Fund Balance, July 1, 2015	2800	0.00					
Fund Balance, July 1, 2015 Adjustments to Fund Balance	2891						
Adjustments to Fund Balance  Ending Fund Balance:	2071						
Nonspendable Fund Balance	2710						

0.00

2800 2891 2710

2720

2730

2740

2750

Nonspendable Fund Balance Restricted Fund Balance

Committed Fund Balance

Assigned Fund Balance

Unassigned Fund Balance

Total Fund Balances, June 30, 2016

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, 2016

Exhibit K-9 FDOE Page 17

For the Fiscal Year Ended June 30, 2016									Funds 900
INCOME OR (LOSS)	Account	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	Self-Insurance - Consortium	ARRA - Consortium	Other Enterprise Programs	Other Enterprise Programs	Totals
·	Number	911	912	913	914	915	921	922	
OPERATING REVENUES									
Charges for Services	3481						7,085,626.68		7,085,626.68
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	7,085,626.68	0.00	7,085,626.68
OPERATING EXPENSES (Function 9900)									1
Salaries	100						3,800,504.32		3,800,504.32
Employee Benefits	200						788,651.13		788,651.13
Purchased Services	300						378,783.11		378,783.11
Energy Services	400						738.65		738.65
Materials and Supplies	500						332,060.72		332,060.72
Capital Outlay	600						108,110.32		108,110.32
Other	700						79,183.48		79,183.48
Depreciation and Amortization Expense	780						15,042.25		15,042.25
Total Operating Expenses	_	0.00	0.00	0.00	0.00	0.00	5,503,073.98	0.00	5,503,073.98
Operating Income (Loss)  NONOPERATING REVENUES (EXPENSES)	+	0.00	0.00	0.00	0.00	0.00	1,582,552.70	0.00	1,582,552.70
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						6.083.70		6,083,70
Loss Recoveries	3740						0,083.70		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)	810	0.00	0.00	0.00	0.00	0.00	6,083.70	0.00	6,083.70
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	1,588,636.40	0.00	1,588,636.40
TRANSFERS and		0.00	0.00	0.00	0.00	0.00	1,388,030.40	0.00	1,366,030.40
CHANGES IN NET POSITION									
Transfers In:									1
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
Transfers Out: (Function 9700)									1
To General Fund	910						(2,299,035.00)		(2,299,035.00
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	(2,299,035.00)	0.00	(2,299,035.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	(710,398.60)	0.00	(710,398.60
Net Position, July 1, 2015	2880						(369,112.78)		(369,112.78
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2016	2780						(1,079,511.38)		(1,079,511.38

DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2016 Exhibit K-10 FDOE Page 18 Funds 700

For the Fiscal Year Ended June 30, 2016									Funds 700
Picove on doca	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium	Other Internal Service	m . 1
INCOME OR (LOSS)	Number	711	712	713	714	715	Programs 731	791	Totals
OPERATING REVENUES		/11	/12	713	/14	713	731	791	
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484	İ		3,498,081.34	948,206.16	66,130,500.72			70,576,788.22
Other Operating Revenues	3489			2, ,	,	,,			0.00
Total Operating Revenues		0.00	0.00	3,498,081.34	948,206.16	66,130,500.72	0.00	0.00	70,576,788.22
OPERATING EXPENSES (Function 9900)		0.00	0.00	3,190,001.31	710,200.10	00,130,300.72	0.00	0.00	70,570,700.22
Salaries	100			82,445.75	91,509.80	545,383.90			719,339.45
Employee Benefits	200			21,729.34	22,896.19	158,634.67			203,260.20
Purchased Services	300			57,960.67	19.95	189,304.31			247,284.93
Energy Services	400	İ							0.00
Materials and Supplies	500			237.70		4,034.44			4,272.14
Capital Outlay	600	İ		485.05		3,688,46			4,173,51
Other	700	İ		8,489,526.89	595,008.25	59,837,307.04			68,921,842.18
Depreciation and Amortization Expense	780			3,,		23,027,027			0.00
Total Operating Expenses		0.00	0.00	8,652,385.40	709,434.19	60,738,352.82	0.00	0.00	70,100,172.41
Operating Income (Loss)		0.00	0.00	(5,154,304.06)	238,771.97	5,392,147.90	0.00	0.00	476,615.81
NONOPERATING REVENUES (EXPENSES)		0.00	0.00	(5,151,501.00)	230,771.97	3,372,111.70	0.00	0.00	170,013.01
Interest on Investments	3431			140,210.52	73,424.44	174,964.72			388,599.68
Gain on Sale of Investments	3432				-	·			0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495			10,400.00					10,400.00
Loss Recoveries	3740	İ		, , , , , ,					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)	010	0.00	0.00	150,610.52	73,424.44	174,964.72	0.00	0.00	398,999.68
		0.00	0.00	(5,003,693.54)	312,196.41	5,567,112.62	0.00	0.00	875,615.49
Income (Loss) Before Operating Transfers TRANSFERS and		0.00	0.00	(3,003,093.34)	312,190.41	3,367,112.62	0.00	0.00	6/3,013.49
CHANGES IN NET POSITION									
Transfers In:									
From General Fund	3610			2,000,000.00					2,000,000.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650			1,565,195.00					1,565,195.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600	0.00	0.00	3,565,195.00	0.00	0.00	0.00	0.00	3,565,195.00
Transfers Out: (Function 9700)									
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				(1,565,195.00)				(1,565,195.00)
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	(1,565,195.00)	0.00	0.00	0.00	(1,565,195.00)
Change in Net Position		0.00	0.00	(1,438,498.54)	(1,252,998.59)	5,567,112.62	0.00	0.00	2,875,615.49
Net Position, July 1, 2015	2880			2,394,933.09	1,371,183.91	15,292,393.92			19,058,510.92
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2016	2780			956,434.55	118,185.32	20,859,506.54			21,934,126.41

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

June 30, 2016

Exhibit K-11 FDOE Page 19 Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2015	Additions	Deductions	Ending Balance June 30, 2016	
Cash	1110	5,371,977.64	16,003,464.78	15,680,706.68	5,694,735.74	
Investments	1160	1,044,234.33	924.96	30,404.72	1,014,754.57	
Accounts Receivable, Net	1131				0.00	
Interest Receivable on Investments	1170				0.00	
Due From Budgetary Funds	1141				0.00	
Due From Other Agencies	1220				0.00	
Inventory	1150				0.00	
Total Assets		6,416,211.97	16,004,389.74	15,711,111.40	6,709,490.31	
LIABILITIES						
Cash Overdraft	2125				0.00	
Accrued Salaries and Benefits	2110				0.00	
Payroll Deductions and Withholdings	2170				0.00	
Accounts Payable	2120				0.00	
Internal Accounts Payable	2290	6,416,211.97	16,004,389.74	15,711,111.40	6,709,490.31	
Due to Budgetary Funds	2161				0.00	
Total Liabilities		6,416,211.97	16,004,389.74	15,711,111.40	6,709,490.31	

## DISTRICT SCHOOL BOARD OF BREVARD COUNTY SCHEDULE OF LONG-TERM LIABILITIES June 30, 2016

Exhibit K-12 FDOE Page 20 Fund 601

June 30, 2016								Fund 601
	Account Number	Governmental Activities Total Balance [1] June 30, 2016	Business-Type Activities Total Balance [1] June 30, 2016	Total	Governmental Activities - Debt Principal Payments 2015-16	Governmental Activities - Principal Due Within One Year 2016-17	Governmental Activities - Debt Interest Payments 2015-16	Governmental Activities - Interes Due Within One Year 2016-17
Notes Payable	2310			0.00				
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	3,596,946.00		3,596,946.00	578,000.00	619,000.00	177,109.00	145,530.00
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	3,596,946.00	0.00	3,596,946.00	578,000.00	619,000.00	177,109.00	145,530.00
Liability for Compensated Absences	2330	39,364,745.00	209,093.00	39,573,838.00				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341	483,407,981.00		483,407,981.00	15,735,000.00	16,175,000.00	20,571,149.00	20,134,557.00
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	487,815,981.00	0.00	487,815,981.00	15,735,000.00	16,175,000.00	20,571,149.00	20,134,557.00
Estimated Liability for Long-Term Claims	2350	18,469,385.00		18,469,385.00				
Net Other Postemployment Benefits Obligation	2360	38,117,177.00	408,933.00	38,526,110.00				
Net Pension Liability	2365	225,909,686.00	2,017,673.00	227,927,359.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		813,273,920.00	2,635,699.00	815,909,619.00	16,313,000.00	16,794,000.00	20,748,258.00	20,280,087.00

<sup>[1]</sup> Report carrying amount of total liability due within one year and due after one year on June 30, 2016, including discounts and premiums.

### DISTRICT SCHOOL BOARD OF BREVARD COUNTY SCHEDULE OF CATEGORICAL PROGRAMS

### REPORT OF EXPENDITURES AND AVAILABLE FUNDS

For the Fiscal Year Ended June 30, 2016

Exhibit K-13 FDOE Page 21

CATEGORICAL PROGRAMS	Grant	Unexpended	Returned	Revenues [1]	Expenditures	Flexibility [2]	Unexpended
(Revenue Number) [Footnote]	Number	June 30, 2015	To FDOE	2015-16	2015-16	2015-16	June 30, 2016
Class Size Reduction Operating Funds (3355)	94740			79,760,986.00	79,760,986.00		0.00
Excellent Teaching Program (3363)	90570	3,667.28					3,667.28
Florida Digital Classrooms (FEFP Earmark)	98250	30,174.91		1,339,024.00	1,231,224.65		137,974.26
Florida School Recognition Funds (3361)	92040	495,684.50		4,099,770.00	4,099,735.36		495,719.14
Instructional Materials (FEFP Earmark) [3]	90880			5,708,120.00	4,142,878.64		1,565,241.36
Library Media (FEFP Earmark) [3]	90881	37,778.12		322,333.00	338,795.22		21,315.90
Preschool Projects (3372)	97950	20,884.34		241,219.66	235,441.49		26,662.51
Public School Technology	90320						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800	369,963.15		3,282,644.00	3,652,607.15		0.00
Safe Schools (FEFP Earmark) [5]	90803			1,606,439.00	1,606,439.00		0.00
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEFP Earmark)	90830			10,601,913.00	10,601,913.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280			19,020,386.00	19,020,386.00		0.00
Teacher Training	91290						0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	20,999.57		1,195,994.00	1,174,417.70		42,575.87
Voluntary Prekindergarten - School Year Program (3371)	96440	146,282.78		2,297,174.80	2,343,218.10		100,239.48
Voluntary Prekindergarten - Summer Program (3371)	96441	202,074.48		48,133.59	48,502.01		201,706.06

Include both state and local revenue sources.
 Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction.

Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
 Expenditures for designated low-performing elementary schools should be included in expenditures.

<sup>[5]</sup> Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

Exhibit K-14 FDOE Page 22

For the Fiscal Year Ended June 30, 2016

For the Fiscal Year Ended June 30, 2016						FDOE Page 22
		General Fund	Special Revenue Food Services	Special Revenue Other Federal Programs	Special Revenue Federal Economic Stimulus Programs	
	Subobject	100	410	420	430	Total
ENERGY EXPENDITURES:	ž					
Natural Gas	411	90,740.09	72,883.43	58.33		163,681.85
Bottled Gas	421	99,716.32	100,652.35			200,368.67
Electricity	430	10,758,789.58	320,679.84	5,745.73		11,085,215.15
Heating Oil	440	12,831.10				12,831.10
Total		10,962,077.09	494,215.62	5,804.06	0.00	11,462,096.77
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450					0.00
Diesel Fuel	460	1,045,566.05		21,257.15		1,066,823.20
Oil and Grease	540	45,984.15		·		45,984.15
Total		1,091,550.20		21,257.15	0.00	1,112,807.35

	Subobject	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				3,916,188.00	3,916,188.00

	Subobject	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:						
Professional and Technical Services:						
Subawards Under Subagreements - First \$25,000	311					0.00
Subawards Under Subagreements - In Excess of \$25,000	312					0.00
Other Purchased Services:						
Subawards Under Subagreements - First \$25,000	391					0.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	1,024,079.36
Food	570	11,831,048.47
Donated Foods	580	

## DISTRICT SCHOOL BOARD OF BREVARD COUNTY SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES

For the Fiscal Year Ended June 30, 2016

Exhibit K-14 FDOE Page 23

,			Special Revenue Other Federal	Special Revenue Federal	1 D O D 1 uge 23
		General Fund	Programs	Economic Stimulus Programs	
	Subobject	100	420	430	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	167,302,167.37	6,262,739.77		173,564,907.14
Basic Programs 101, 102 and 103 (Function 5100)	140	2,646,794.22	39,991.79		2,686,786.01
Basic Programs 101, 102 and 103 (Function 5100)	750				0.00
Total Basic Program Salaries		169,948,961.59	6,302,731.56	0.00	176,251,693.15
Other Programs 130 (ESOL) (Function 5100)	120	1,076,888.32	22,473.99		1,099,362.31
Other Programs 130 (ESOL) (Function 5100)	140	2,236.55			2,236.55
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		1,079,124.87	22,473.99	0.00	1,101,598.86
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	36,342,413.78	603,519.92		36,945,933.70
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	372,874.05	32,357.45		405,231.50
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750				0.00
Total ESE Program Salaries		36,715,287.83	635,877.37	0.00	37,351,165.20
Career Program 300 (Function 5300)	120	5,521,840.04	61,631.00		5,583,471.04
Career Program 300 (Function 5300)	140	95,981.70	2,936.75		98,918.45
Career Program 300 (Function 5300)	750				0.00
Total Career Program Salaries		5,617,821.74	64,567.75	0.00	5,682,389.49
Total		213,361,196.03	7,025,650.67	0.00	220,386,846.70

			Special Revenue Other Federal	Special Revenue Federal	
		General Fund	Programs	Economic Stimulus Programs	
TEXTBOOKS (used for classroom instruction)	Subobject	100	420	430	Total
Textbooks (Function 5000)	520	3,895,533.63	98,233.66		3,993,767.29

For the	Ficcol	Vane	Endad	Inna	20	201	í.

For the Fiscal Year Ended June 30, 2016								FDOE Page 24
CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
Instruction:								
Basic	5100							0.00
Exceptional	5200							0.00
Career Education	5300							0.00
Adult General	5400							0.00
Prekindergarten	5500							0.00
Other Instruction	5900							0.00
Total Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unexpended June 30, 2016

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (Object 393)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
Expenditures:					
General Fund	100	34,289,253.02	650,823.00		34,940,076.02
Food Service Special Revenue Fund	410				0.00
Other Federal Programs Special Revenue Fund	420	1,936,791.71			1,936,791.71
Federal Economic Stimulus Special Revenue Funds	430				0.00
Capital Projects Funds	3XX				0.00
Total Charter School Distributions		36,226,044.73	650,823.00	0.00	36,876,867.73

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
Expenditures:		
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 June 30, 2015	Earnings 2015-16	Expenditures 2015-16
Earnings, Expenditures and Carryforward Amounts:		2,876,836.22	2,876,836.22
Expenditure Program or Activity:			
Exceptional Student Education			2,876,836.22
School Nurses and Health Care Services			
Occupational Therapy, Physical Therapy and Other Therapy Services			
ESE Professional and Technical Services			
Gifted Student Education			
Staff Training and Curriculum Development			
Medicaid Administration and Billing Services			
Student Services			
Consultants			
Other	·		
Total Expenditures	_		2,876,836.22

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount	
Balance Sheet Amount, June 30, 2016:			
Total Assets and Deferred Outflows of Resources	100	79,746,493.54	
Total Liabilities and Deferred Inflows of Resources	100	31.510,608.05	

DISTRICT SCHOOL BOARD OF BREVARD COUNTY VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM Exhibit K-15 FDOE Page 25 emental Schedule - Fund 100

						pplemental Schedule - Fund 100			
VOLUNTARY PREKINDERGARTEN PROGRAM [1]		100	200	300	400	500	600	700	
GENERAL FUND EXPENDITURES	Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	Totals
Current:		Dulai 165	Delicito	Del Tibes	56111665	ина вирупев	Gunuy	oute	Totalo
Prekindergarten	5500	1,582,585.77	528,223.00			361.27		458.13	2,111,628.17
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	131,393.00	40,479.27	983.88				2,781.00	175,637.15
Instructional Staff Training Services	6400	2,772.27	52.63						2,824.90
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300	51,077.11	15,338.80						66,415.91
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						10,555.00		10,555.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Debt Service: (Function 9200)									
Redemption of Principal	710	+							0.00
Interest	720								0.00
Total Expenditures		1,767,828.15	584,093.70	983.88	0.00	361.27	10,555.00	3,239.13	2,367,061.13

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

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

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

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

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

## BREVARD COUNTY DISTRICT SCHOOL BOARD SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Fiscal Year Ended June 30, 2016

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1)	Amount Provided to Subrecipients
United States Department of Agriculture:				
Indirect:				
Child Nutrition Cluster:				
Florida Department of Agriculture and Consumer Services: School Breakfast Program	10.553	321	\$ 5,179,773	
National School Lunch Program	10.555 (2)(A)	300, 350	17,163,847	
Summer Food Service Program for Children	10.559	323	222,560	
Fresh Fruit and Vegetable Program	10.582	330	109,967	
Total Child Nutrition Cluster			22,676,147	-
Florida Department of Health				
Child and Adult Care Food Program	10.558	302	231,958	
Total United States Department of Agriculture		-	22,908,105	-
United States Department of Justice				
Direct:				
Office of Community Oriented Policing Services:				
Public Safety Partnership and Community Policing Grants	16.560	N/A	608,297	_
United States Department of Education: Direct:				
Impact Aid	84.041	N/A	537.093	
Magnet Schools Assistance	84.165	N/A	2,590,007	
Fund for the Improvement of Education	84.215	N/A	242,210	
Total Direct			3,369,310	-
Indirect:				
Special Education Cluster:				
Florida Department of Education:				
Special Education - Grants to States	84.027	262, 263	17,773,042	
Special Education - Preschool Grants	84.173	266, 267	632,628	
Total Special Education Cluster			18,405,670	-
Florida Department of Education:				
Adult Education - Basic Grants to States	84.002	191, 192, 193, 194, 195, 590	555,711	
Title I Grants to Local Educational Agencies	84.010	212, 220, 221, 226, 228	18,227,690	
Career and Technical Education - Basic Grants to States	84.048	151	691,302	
Education for Homeless Children and Youth	84.196	127	94,332	004
Charter Schools	84.282	298	281,926	281,926
Twenty-First Century Community Learning Centers English Language Acquisition Grants	84.287 84.365	244 102	1,692,046 356,871	
Improving Teacher Quality State Grants	84.367	224	2,266,943	
Total Indirect		<u>-</u>	24,166,821	281,926
Total United States Department of Education			45,941,801	281,926
		·-	,,,	

## BREVARD COUNTY DISTRICT SCHOOL BOARD SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Fiscal Year Ended June 30, 2016

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number	Pass - Through Grantor Number	Amount of Expenditures (1)	Amount Provided to Subrecipients
United States Department of Health and Human Services: Direct:				
Head Start	93.600 (3)	N/A	4,741,290	-
United States Department of Defense: Direct:				
Army Junior Reserve Officers Training Corps	None	N/A	529,469	
Air Force Junior Reserve Officers Training Corps	None	N/A	236,774	
Navy Junior Reserve Officers Training Corps	None	N/A	142,544	
Marines Junior Reserve Officers Training Corps	None	N/A	65,491	
Total United States Department of Defense:			974,278	
Total Expenditures of Federal Awards			\$ 75,173,771	\$ 281,926

### Notes:

- (1) <u>Basis of Presentation</u>. The Schedule of Expenditures of Federal Awards represents amounts expended from Federal programs during the fiscal year as determined based on the modified accrual basis of accounting. The amounts reported on the Schedule have been reconciled to and are in material agreement with amounts recorded in the District's accounting records from which the basic financial statements have been
- (2) Noncash Assistance.
  - (A) National School Lunch Program. This includes \$2,083,465 of donated food received during the year. Donated foods are valued at fair value as determined at the time of donation. This also includes the After School Snack Program in the amount of \$289,467.36.
- (3) Head Start Expenditures are for grant number 0CH4640/05

# FLORIDA DEPARTMENT OF EDUCATION SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145) DISTRICT SCHOOL BOARD OF BREVARD COUNTY For the Fiscal Year Ended June 30, 2016

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

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# FLORIDA DEPARTMENT OF EDUCATION SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145) DISTRICT SCHOOL BOARD OF BREVARD COUNTY For the Fiscal Year Ended June 30, 2016

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

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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2016, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on September 8, 2016.

Signature of District School Superintendent

Signature Date

## MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management of the School Board of Brevard County, Florida (the District) has prepared the following discussion and analysis to provide an overview of the District's financial activities for the fiscal year ended June 30, 2016. 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 43 through 94.

### FINANCIAL HIGHLIGHTS

Key financial highlights for the 2016 fiscal year are as follows:

- The assets of the District exceeded its liabilities for the governmental activities, at June 30, 2016, by \$220.4 million. Of this amount, \$364.5 million represents a net investment in capital assets and \$(144.2) million represents restricted and unrestricted net position of \$50.5 million and \$(194.7) million, respectively.
- The District's total net position for governmental activities increased by \$48.6 million, or 28.3 percent.
- ➤ Program revenues for governmental activities accounted for \$48.1 million, or 6.7 percent of total revenues. General revenues and transfers accounted for \$672.5 million, or 93.3. percent.
- The governmental funds reported combined fund balances of \$156.8 million, an increase of \$34.5 million, or 28.1 percent, in comparison to the prior fiscal year. The fund balances are comprised of \$2.5 million of non-spendable, \$107.4 million of restricted, \$6.3 million of assigned, and \$40.6 million in unassigned funds.
- At the end of the fiscal year, the fund balance for the general fund was \$48.2 million, or 9.2 percent, of the general fund revenues. This fund balance was comprised of \$0.8 million of non-spendable, \$3.7 million of restricted, \$3.1 million assigned, and \$40.6 million of unassigned funds.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

The basic financial statements consist of three components:

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

### Government-Wide Financial Statements

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

liabilities, and deferred inflows, using an economic resources measurement focus. Net position is a measurement of the financial health of the District. The statement of activities presents information about the change in the District's financial position or the results of operations, during the fiscal year. An increase or decrease in net position is potential indication of whether the District's financial health is improving or deteriorating.

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

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

### Fund Financial Statements

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

### Governmental Funds

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

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

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

### **Proprietary Funds**

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

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

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

### Fiduciary Funds

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

### Notes to the Financial Statements

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

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following is a summary of the District's net position as of June 30, 2016, compared to net position as of June 30, 2015.

Condensed Statement of Net Position June 30, 2016 and 2015 (amounts expressed in thousands)

	Governmental		Busines	ss-type	Total			
	2016	2015	2016	2015	2016	2015		
Current and other assets	\$ 268,507	\$ 223,084	\$ 1,398	\$ 2,175	\$ 269,905	\$ 225,259		
Capital assets, net	796,596	813,649	69	83	796,665	813,732		
Total assets	1,065,103	1,036,733	1,467	2,258	1,066,570	1,038,991		
Deferred Outflows of								
Resources	73,708	58,521	551	328	74,259	58,849		
Total Deferred Outflows	,				. ,	,		
of Resources	73,708	58,521	551	328	74,259	58,849		
Current and other liabilities	70,789	66,095	112	120	70,901	66,215		
Long-term liabilities	813,274	760,000	2,636	1,936	815,910	761,936		
Total liabilities	884,063	826,095	2,748	2,056	886,811	828,151		
Deferred Inflows of								
Resources	34,358	97,412	349	899	34,707	98,311		
Total Deferred Inflows	,	,			,	,		
of Resources	34,358	97,412	349	899	34,707	98,311		
Net Position:								
Net investment in								
capital assets	364,541	368,445	69	83	364,610	368,528		
Restricted	50,560	55,174	09	63	50,560	55,174		
Unrestricted			(1.149)	(452)	,			
	(194,711)	(251,872) \$ 171,747	(1,148)	(452) \$ (360)	(195,859)	\$ 171,378		
Total net position	\$ 220,390	\$ 171,747	\$ (1,079)	\$ (369)	\$ 219,311	\$ 171,378		

Within the District's governmental activities, the assets exceeded liabilities by \$220.4 million at the end of the fiscal year. The largest portion of the District's net position, \$364.5 million, reflects its investment in capital assets less any related debt used to acquire those assets. The District uses capital assets to provide services; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The remainder of net position is comprised of a restricted balance of \$50.6 million, which is externally restricted for specific uses and an unrestricted net position of \$(194.7) million.

The key elements of the changes in the District's net position for the fiscal years ended June 30, 2016, and June 30, 2015, are as follows:

The School Board of Brevard County, Florida - Changes in Net Position
June 30, 2016 and 2015
(amounts expressed in thousands)

		Govern				ess-type ivities	Tot	al	
	-	2016		2015	2016	2015	2016		2015
Revenues:									
Program revenues:									
Charges for services	\$	9,332	\$	9,992	\$ 7,086	\$ 6,441	16,418	\$	16,433
Operating grants and contributions		34,239		32,084			34,239		32,084
Capital grants and contributions		4,494		3,964			4,494		3,964
General revenues:		,		,			,		ĺ
Property taxes, levied - general purposes		185,146		176,468			185,146		176,468
Property taxes, levied- capital projects		48,092		45,333			48,092		45,333
Local Sales Taxes		41,253		19,540			41,253		19,540
Grants and contributions, non-restricted		387,875		372,198			387,875		372,198
Miscellaneous		6,306		6,935			6,306		6,935
Unrestricted investment earnings		1,494		774	6	4	1,500		778
Total revenues		718,231		667,288	7,092	6,445	725,323		673,733
Expenses:		710,201	_	007,200	- 1,072		720,020		075,755
Instruction		365,214		345,051			365,214		345,051
Pupil personnel services		24,468		23,253			24,468		23,253
Instructional media services		7,403		6,873			7,403		6,873
Instruction and curriculum		24,511		22,766			24,511		22,766
Instructional staff training services		6,354		5,822			6,354		5,822
Instruction related technology		10,623		12,465			10,623		12,465
Board of education		1,008		1,087			1,008		1,087
General administration		3,820		4,006			3,820		4,006
School administration		36,859		33,992			36,859		33,992
Non-Capital Facilities Acquisitions & Construction		18,256		7,240			18,256		7,240
Fiscal services		2,636		2,419			2,636		2,419
Food services		29,385		28,691			29,385		28,691
Central services		6,343		5,796			6,343		5,796
Pupil transportation		19,577		19,169			19,577		19,169
Operation of plant		44,328		42,558			44,328		42,558
Maintenance of plant		10,862		10,791			10,862		10,791
Administrative Technology Services		3,699		4,047			3,699		4,047
Community services		1,404		1,462			1,404		1,462
Interest on long-term debt		19,186		19,503			19,186		19,503
Unallocated depreciation		35,952		37,382			35,952		37,382
Extended day program		33,732		37,302	5,503	4,791	5,503		4,791
Total Functions/Program Expenses	-	671,888		634,373	5,503	4,791	677,391		639,164
<b>U</b> 1		,	_	,					,
Excess (deficiency) of revenues over									
(under) expenses		46,343		32,915	1,589	1,654	47,932		34,569
Other financial sources (uses)									
Transfers		2,299		2,299	(2,299)	(2,299)	<u> </u>		-
Total other financial sources (uses)		2,299		2,299	(2,299)	(2,299)			-
Change in net position		48,642		35,214	(710)	(645)	47,932		34,569
Net position, beginning		171,747	_	367,127	(369)		171,378		369,445
Adjustment to Beginning Net Position				(230,594)	(307)	<i>'</i>			(232,636)
Net position, beginning, as restated		171,747		136,533	(369)		171,378	_	136,809
Net position, beginning, as restated Net position, ending	\$	220,389	\$	171,747	\$ (1,079)		219,310	\$	171,378
rect position, chaing	φ	220,307	Φ	1/1,/4/	a (1,079)	φ (303)	417,310	φ	1/1,3/6

### Governmental Activities

The District's governmental activities net position increased by \$48.6 million from fiscal year 2015. Key components of this increase are as follows:

- ➤ Property taxes for all governmental activities increased by \$11.4 million, or 5.2 percent over the previous year. This overall change is due to an increase in capital projects tax collections resulting from increases in property values and home ownership, offset by a decrease in required local effort millage.
- In November 2014, the citizens of Brevard County authorized a half-cent sales tax surtax to fund capital needs of the District. The surtax was effective January 2015 and will continue through December 2020. Fiscal year 2016 included the first full year of collections from the surtax; as a result, reported revenues were \$41.3 million in fiscal 2016, more than double the fiscal 2015 collections of \$19.5 million.
- > Impact fee revenue was \$12.4 million, an increase of \$7.7 million from the prior year.
- ➤ The District's State FEFP allocations increased by \$10.2 million.

### **Business-Type Activities**

The Business-type activity net position decreased by \$0.7 million from fiscal year 2015, due to an increase in operating costs for the District's daycare operations, and a transfer of \$2.3 million to the General fund as a repayment of shortfalls previously incurred in the business activities and funded by the General fund during prior years.

### FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The District's governmental funds reported a combined fund balance of \$156.8 million, which is a \$34.5 million increase from last year's combined governmental fund balances of \$122.3 million. The following schedule indicates the fund balances and the total change in fund balances by major fund and other governmental funds (non-major) as reported in the basic financial statements for the fiscal years ended June 30, 2016 and 2015.

Fund Balance				Ir	ncrease	Percentage
(in thousands)	 2016		2015		ecrease)	Change
General Fund	\$ 48,236	\$	48,191	\$	45	0.09
Debt service fund - other	3,857		3,721		136	3.65
Captial projects funds:						
Local capital improvement	28,625		34,860		(6,235)	(17.89)
Other capital projects	40,566		16,783		23,783	141.71
Other governmental funds (non-major)	 35,536		18,815		16,721	88.87
Total	\$ 156,820	\$	122,370	\$	34,450	28.15

### General Fund

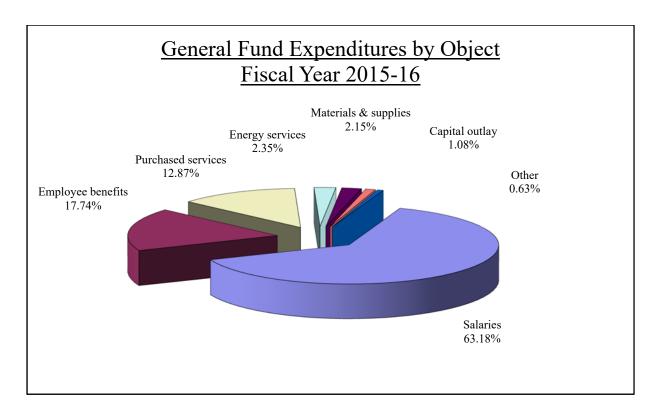
Fund balance for the general fund was virtually unchanged, compared to a net decrease of \$1.2 million in the prior year. The tables and data that follow illustrate the financial activities and changes in fund balance for the general fund.

Revenues			Increase	Percentage
(in thousands)	2016	2015	(Decrease)	Change
Taxes	\$ 185,146	\$ 176,468	\$ 8,678	4.92
Interest earnings	497	243	254	104.53
State revenues	330,147	319,264	10,883	3.41
Federal revenues	3,414	3,072	342	11.13
Other revenues	7,046	7,752	(706)	(9.11)
Total	\$ 526,250	\$ 506,799	\$ 19,451	3.84

General fund property tax revenues increased by \$8.7 million, or 4.9 percent. Other combined revenues increased overall by \$10.8 million. FEFP revenue was the largest contributor with a \$10.2 million increase which included revenue adjustments for state allocations such as: Base Student, Reading, Virtual Education and Supplemental Academic Instruction, 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.

Expenditures by Object			Increase	Percentage
(in thousands)	2016	2015	(Decrease)	Change
Salaries	\$ 334,333	\$ 317,879	\$ 16,454	5.18
Employee benefits	93,867	91,635	2,232	2.44
Purchased services	68,106	61,622	6,484	10.52
Energy services	12,445	13,432	(987)	(7.35)
Materials & supplies	11,343	15,792	(4,449)	(28.17)
Capital outlay	5,738	4,975	763	15.34
Other	3,342	2,836	506	17.84
Total	\$ 529,174	\$ 508,171	\$ 21,003	4.13



The net increase in labor and fringe benefits of \$18.7 million is primarily due to increases in salary and health insurance costs. Purchased services increased \$6.5 million, primarily due to an increase in the number of charter schools and the funding amounts distributed to them. Energy costs decreased by \$1 million as the District continued to focus on conservation. Materials and supplies, capital outlay and other expenditures account for the remaining decrease of \$3.2 million.

Total amounts from other financing sources increased by a net amount of \$2.8 million over fiscal year 2015, primarily due an increase in operating transfers from other funds.

### Special Revenue - Contracted Programs

The Special Revenue – Other Federal Projects fund revenues decreased by \$1.9 million compared to fiscal year 2015. The change was due to decreases in Title I and Individuals with Disabilities Education Act funding, and two charter school startup grants that ended in the prior year.

### American Recovery and Reinvestment Act (ARRA) Economic Stimulus Funds

The District expended the last of its ARRA allocation in fiscal year 2015. As a result, these funds, presented as major funds in prior fiscal years, are considered closed and are not reported in the District's 2015-16 financial statements.

### Debt Service Fund - Other

The fund balance of the Debt Service Fund - Other was essentially unchanged, increasing only \$0.1 million from the prior year, as transfers in from other funds kept pace with small increases in scheduled principal and interest payments on long-term debt.

### Capital Projects - Local Capital Improvement Fund

The fund balance of the capital projects - local capital improvement fund decreased by \$6.2 million, or 17.9 percent. Revenues increased by \$2.8 million over fiscal year 2015 as property

values continue to increase in Brevard County, but were offset by operating transfers of \$41.0 million, an increase of \$13.1 million in the prior year. The transfers were made to the debt service funds to cover a portion of principal and interest payments on long-term debt.

### Capital Projects - Local Sales Surtax Fund

The Capital Projects – Local Sales Surtax fund was established in fiscal year 2015 to account for revenues generated by the sales surtax approved by voters in November 2014. Surtax collections during fiscal year 2016 were \$41.2 million, an increase of \$21.7 million from the prior year.

### GENERAL FUND BUDGETARY HIGHLIGHTS

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

General fund expenditures were originally budgeted at \$530.1 million and actual expenditures were lower than the original budget by \$1 million. The District amends its budget throughout the fiscal year to reflect changes in available revenues and anticipated expenditures.

### CAPITAL ASSETS AND LONG-TERM LIABILITIES

### Capital Assets

The District has \$364.5 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 \$13.7 million and depreciation expense was \$38.1 million, with \$2.2 million directly charged to the Transportation function. The majority of the acquisitions were capital improvements, furniture, computer equipment and software replacement throughout the District. Furniture, fixtures, and equipment; motor vehicles; and computer software totaling \$6 million were retired during the fiscal year. Detailed information regarding capital asset activity is included in the notes to the financial statements (Note 5).

### Long-Term Liabilities

At June 30, 2016, the District had a total of \$449.8 million in outstanding long-term debt, comprised of \$3.1 million of State Board of Education bonds issued on behalf of the District, and \$446.7 million in outstanding certificates of participation. Other significant long term liabilities are self-insurance claims of \$18.5 million; other post-employment benefit obligations of \$38.1 million, and compensated absences for District employees of \$39.4 million. The District also reported a net pension liability of \$225.9 million, representing the District's proportionate share of the Florida Retirement System pension plan.

The portion of all these obligations estimated to be due within one year is \$32.9 million. Detailed information regarding long-term debt and notes payable activity can be found in the notes to the financial statements (Note 11).

### OTHER MATTERS OF SIGNIFICANCE

The District has proposed a millage rate for required local effort (RLE) for the 2017 fiscal year of 4.668 mills, a decrease of 0.359 mills from the 2015 fiscal year. The proposed local levy of .748 mills and the capital outlay millage of 1.500 mills are unchanged from the 2016 fiscal year. The District's proposed budget for fiscal year 2017 also projects General fund revenues to be \$539.0 million and expenditures of \$543.4 million. The Board will vote whether to adopt the proposed budget in September 2016.

The State of Florida and the District experienced gradual improvement in the economy over the past year. Sales of traditional homes in Brevard county increased 12% from the same time period in 2015, and the median home price rose approximately 6%. Nonetheless, the District has a long-standing practice of conservative spending and diligent monitoring of actual vs. budgeted expenditures. The District's new strategic plan, approved in July 2016, reinforces this practice with objectives related to review of cost-saving measures and operational efficiency districtwide.

### REQUESTS FOR INFORMATION

This comprehensive annual financial report is designed to provide a general financial overview of the School Board of Brevard County, Florida. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the School Board of Brevard County, Florida, Attn: 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, 2016

			Primary Government			Component Units	
	Account Number	Governmental Activities	Business-Type Activities	Total	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units
ASSETS  Cash and Cash Equivalents	1110	62,692,302.00	1,385,932.06	64,078,234.06	0.00	0.00	5,885,267.0
Investments Taxes Receivable, Net	1160 1120	176,159,732.00	.,,,,	176,159,732.00	0.00	0.00 0.00	2,067,979.0
Accounts Receivable, Net	1131	125,913.00	2,480.73	128,393.73	0.00	0.00	142,825.0
Interest Receivable on Investments  Due From Other Agencies	1170 1220	307,869.00 13,813,544.00	9,672.11	307,869.00 13.823,216.11	0.00	0.00	2,475,757.
Due From Insurer	1180 1210	,,.	.,,	0.00	0.00	0.00 0.00	0.
Deposits Receivable Internal Balances				0.00	0.00	0.00	0.
Cash with Fiscal/Service Agents Section 1011.13, F.S. Loan Proceeds	1114 1420	12,411,362.00		12,411,362.00	0.00	0.00	1,271,847.
Inventory	1150	2,520,358.00		2,520,358.00	0.00	0.00	75,918.
Prepaid Items Long-Term Investments	1230 1460			0.00 0.00	0.00 0.00	0.00 0.00	1,955,848. 0.
Prepaid Insurance Costs Other Postemployment Benefits Asset	1430 1410	475,774.00		475,774.00 0.00	0.00	0.00	0.
Pension Asset	1415			0.00	0.00	0.00	0
Capital Assets Land	1310	35,887,580.00		35,887,580.00	0.00	0.00	3,290,523
Land Improvements - Nondepreciable Construction in Progress	1315 1360	25,826,430.00		0.00 25,826,430.00	0.00	0.00	126,616. 11,708.
Nondepreciable Capital Assets		61,714,010.00	0.00	61,714,010.00	0.00	0.00	3,428,847.
Improvements Other Than Buildings Less Accumulated Depreciation	1320 1329	70,360,859.00 (53,292,710.00)	126,902.85 (75,835.80)	70,487,761.85 (53,368,545.80)	0.00	0.00 0.00	532,785. (386,963.
Buildings and Fixed Equipment  Less Accumulated Depreciation	1330 1339	1,426,887,160.00 (722,930,406.00)	48,267.50 (35,246.19)	1,426,935,427.50 (722,965,652.19)	0.00	0.00	22,585,823. (5,881,883.
Furniture, Fixtures and Equipment	1340	78,788,240.00	585,295.84	79,373,535.84	0.00	0.00	3,045,256.
Less Accumulated Depreciation  Motor Vehicles	1349 1350	(72,463,165.00) 44,738,620.00	(580,560.67) 13,880.77	(73,043,725.67) 44,752,500.77	0.00	0.00	(1,391,660.
Less Accumulated Depreciation	1359	(37,217,893.00)	(13,880.79)	(37,231,773.79)	0.00	0.00	(216,749
Property Under Capital Leases  Less Accumulated Depreciation	1370 1379			0.00	0.00 0.00	0.00 0.00	0
Audiovisual Materials Less Accumulated Depreciation	1381 1388			0.00	0.00	0.00	28,780 (21,672
Computer Software	1382	7,664,376.00	48,575.73	7,712,951.73	0.00	0.00	87,010
Less Accumulated Amortization Depreciable Capital Assets, Net	1389	(7,652,728.00) 734,882,353.00	(48,575.73) 68,823.51	(7,701,303.73) 734,951,176.51	0.00 0.00	0.00 0.00	(38,606. 18,955,261.
Total Capital Assets		796,596,363.00 1,065,103,217.00	68,823.51 1,466,908.41	796,665,186.51 1,066,570,125.41	0.00	0.00 0.00	22,384,108. 36,360,472.
DEFERRED OUTFLOWS OF RESOURCES	+	1,000,100,217.00	1,400,908.41				
Accumulated Decrease in Fair Value of Hedging Derivatives Net Carrying Amount of Debt Refunding	1910 1920	18,828,351.00		0.00 18.828.351.00	0.00	0.00	0
Pension	1940	54,879,460.00	550,696.00	55,430,156.00	0.00	0.00	0
Other Postemployment Benefits  Fotal Deferred Outflows of Resources	1950	73,707,811.00	550,696.00	74,258,507.00	0.00	0.00	0
JABILITIES	2125			0.00	0.00	0.00	
Cash Overdraft Accrued Salaries and Benefits	2125 2110	21,891,503.00	108,271.87	0.00 21,999,774.87	0.00	0.00	0. 1,384,147.
Payroll Deductions and Withholdings Accounts Payable	2170 2120	5,483,236.00 7,340,120.00	24.58 4,062.20	5,483,260.58 7,344,182.20	0.00	0.00	0. 515,211.
Sales Tax Payable	2260	7,340,120.00	4,002.20	0.00	0.00	0.00	0.
Current Notes Payable Accrued Interest Payable	2250 2210			0.00	0.00	0.00	25,672
Deposits Payable	2220 2230	602,454.00		0.00	0.00	0.00	1,883,449
Due to Other Agencies Due to Fiscal Agent	2240	602,454.00		602,454.00 0.00	0.00	0.00	1,883,449.
Pension Liability Other Postemployment Benefits Liability	2115 2116			0.00	0.00	0.00	0.
Judgments Payable	2130			0.00	0.00	0.00	0.
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	7,774,559.00 674,441.00		7,774,559.00 674,441.00	0.00	0.00	0
Estimated Unpaid Claims - Self-Insurance Program	2271 2272	15,735,000.00		15,735,000.00 10,285,575.00	0.00	0.00	0
Estimated Liability for Claims Adjustment Estimated Liability for Arbitrage Rebate	2280	10,285,575.00		0.00	0.00	0.00	0
Unearned Revenues Voncurrent Liabilities	2410	1,002,382.00		1,002,382.00	0.00	0.00	61,027
Portion Due Within One Year:							
Notes Payable Obligations Under Capital Leases	2310 2315			0.00	0.00	0.00	380,439 131,454
Bonds Payable	2320	693,785.00	14.502.12	693,785.00	0.00	0.00	0
Liability for Compensated Absences  Lease-Purchase Agreements Payable	2330 2340	4,711,941.00 19,205,649.00	14,503.12	4,726,444.12 19,205,649.00	0.00	0.00	7,100
Estimated Liability for Long-Term Claims  Net Other Postemployment Benefits Obligation	2350 2360	8,297,369.00		8,297,369.00 0.00	0.00	0.00	0
Net Pension Liability	2365			0.00	0.00	0.00	0
Estimated PECO Advance Payable Other Long-Term Liabilities	2370 2380			0.00	0.00	0.00	75,000
Derivative Instrument Estimated Liability for Arbitrage Rebate	2390 2280			0.00	0.00	0.00 0.00	0
Due Within One Year	2280	32,908,744.00	14,503.12	32,923,247.12	0.00	0.00	593,993
Portion Due After One Year: Notes Payable	2310	<del></del>		0.00	0.00	0.00	10,971,422.
Obligations Under Capital Leases	2315			0.00	0.00	0.00	109,870.
Bonds Payable Liability for Compensated Absences	2320 2330	2,903,161.00 34,652,804.00	194,590.02	2,903,161.00 34,847,394.02	0.00	0.00	11,774,201 11,547
Lease-Purchase Agreements Payable	2340 2350	468,610,332.00 10,172,016.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	468,610,332.00 10,172,016.00	0.00	0.00 0.00	0
Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation	2360	38,117,177.00	408,933.00	38,526,110.00	0.00	0.00	0
Net Pension Liability Estimated PECO Advance Payable	2365 2370	225,909,686.00	2,017,673.00	227,927,359.00 0.00	0.00	0.00	0
Other Long-Term Liabilities	2380			0.00	0.00	0.00	40,000
Derivative Instrument Estimated Liability for Arbitrage Rebate	2390 2280			0.00 0.00	0.00 0.00	0.00 0.00	0
Due in More than One Year Total Long-Term Liabilities		780,365,176.00 813,273,920.00	2,621,196.02 2,635,699.14	782,986,372.02 815,909,619.14	0.00 0.00	0.00 0.00	22,907,040 23,501,033
otal Liabilities		813,273,920.00 884,063,190.00	2,635,699.14 2,748,057.79	815,909,619.14 886,811,247.79	0.00	0.00	23,501,033 27,370,539
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610			0.00	0.00	0.00	0
Deficit Net Carrying Amount of Debt Refunding	2620			0.00	0.00	0.00	0
Deferred Revenue Pension	2630 2640	17,949.00 34,340,224.00	349,058.00	17,949.00 34,689,282.00	0.00	0.00	0
Other Postemployment Benefits	2650			0.00	0.00	0.00	0
Fotal Deferred Inflows of Resources NET POSITION	+	34,358,173.00	349,058.00	34,707,231.00	0.00	0.00	0
Net Investment in Capital Assets	2770	364,540,908.00	68,823.51	364,609,731.51	0.00	0.00	1,643,520
Restricted For: Categorical Carryover Programs	2780	3,682,097.00		3,682,097.00	0.00	0.00	0
Food Service Debt Service	2780 2780	13,761,356.00 3,929,920.00		13,761,356.00 3,929,920.00	0.00 0.00	0.00 0.00	60,543 1,008,974
Capital Projects	2780	28,351,958.00		28,351,958.00	0.00	0.00	11,199
Other Purposes Jurestricted	2780 2790	834,571.00 (194,711,145.00)	(1,148,334.89)	834,571.00 (195,859,479.89)	0.00	0.00 0.00	3,421,977. 2,856,185.
Fotal Net Position	2770	220,389,665.00	(1,079,511.38)	219,310,153.62	0.00	0.00	9,002,398.

0.00

### DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF ACTIVITIES

For the Fiscal Year Ended June 30, 2016

				Program Revenues			Net (Expense) Revenue and	Changes in Net Position	
		F		Operating	Capital		Primary Government		
	Account		Charges for	Grants and	Grants and	Governmental	Business-Type		Component
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities	Activities	Total	Units
Governmental Activities:		· ·							
Instruction	5000	365,213,885.00	263,766.00			(364,950,119.00)		(364,950,119.00)	
Student Support Services	6100	24,468,141.00				(24,468,141.00)		(24,468,141.00)	
Instructional Media Services	6200	7,403,308.00				(7,403,308.00)		(7,403,308.00)	
Instruction and Curriculum Development Services	6300	24,510,546.00			Ī	(24,510,546.00)		(24,510,546.00)	
Instructional Staff Training Services	6400	6,353,612.00				(6,353,612.00)		(6,353,612.00)	
Instruction-Related Technology	6500	10,623,401.00				(10,623,401.00)		(10,623,401.00)	
Board	7100	1,008,446.00				(1,008,446.00)		(1,008,446.00)	
General Administration	7200	3,820,362.00				(3,820,362.00)		(3,820,362.00)	
School Administration	7300	36,859,365.00				(36,859,365.00)		(36,859,365.00)	
Facilities Acquisition and Construction	7400	18,256,353.00	815.00		2,024,629.00	(16,230,909.00)		(16,230,909.00)	
Fiscal Services	7500	2,635,903.00				(2,635,903.00)		(2,635,903.00)	
Food Services	7600	29,384,634.00	9,067,185.00	23,245,543.00		2,928,094.00		2,928,094.00	
Central Services	7700	6,342,587.00				(6,342,587.00)		(6,342,587.00)	
Student Transportation Services	7800	19,577,148.00		10,993,240.00	Ī	(8,583,908.00)		(8,583,908.00)	
Operation of Plant	7900	44,327,377.00				(44,327,377.00)		(44,327,377.00)	
Maintenance of Plant	8100	10,862,145.00			1,734,190.00	(9,127,955.00)		(9,127,955.00)	
Administrative Technology Services	8200	3,698,834.00				(3,698,834.00)		(3,698,834.00)	
Community Services	9100	1,403,845.00				(1,403,845.00)		(1,403,845.00)	
Interest on Long-Term Debt	9200	19,186,203.00			735,628.00	(18,450,575.00)		(18,450,575.00)	
Unallocated Depreciation/Amortization Expense		35,952,044.00				(35,952,044.00)		(35,952,044.00)	
Total Governmental Activities		671,888,139.00	9,331,766.00	34,238,783.00	4,494,447.00	(623,823,143.00)		(623,823,143.00)	
Business-type Activities:									
Self-Insurance Consortium							0.00	0.00	
Daycare Operations		5,503,073.98	7,085,626.68				1,582,552.70	1,582,552.70	
Other Business-Type Activity							0.00	0.00	
Total Business-Type Activities		5,503,073.98	7,085,626.68	0.00	0.00		1,582,552.70	1,582,552.70	
Total Primary Government		677,391,212.98	16,417,392.68	34,238,783.00	4,494,447.00	(623,823,143.00)	1,582,552.70	(622,240,590.30)	
Component Units:									
Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Major Component Unit Name		0.00	0.00	0.00	0.00				0.00
Total Nonmajor Component Units		37,824,690.00	1,098,990.00	2,687,956.00	704,151.00				(33,333,593.00)
Total Component Units		37,824,690.00	1,098,990.00	2,687,956.00	704,151.00				(33,333,593.00)

### 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, 2015 Adjustments to Net Position

Net Position, June 30, 2016

		0.00	0.00
48,092,404.00		48,092,404.00	0.00
41,253,011.00		41,253,011.00	0.00
387,874,869.00		387,874,869.00	33,724,371.00
1,494,221.00		1,494,221.00	3,179.00
6,306,150.00	6,083.70	6,312,233.70	625,293.00
		0.00	0.00
		0.00	0.00
2,299,035.00	(2,299,035.00)	0.00	0.00
672,465,540.00	(2,292,951.30)	670,172,588.70	34,352,843.00
48,642,397.00	(710,398.60)	47,931,998.40	1,019,250.00
171,747,268.00	(369,112.78)	171,378,155.22	7,983,148.00
		0.00	0.00
220,389,665.00	(1,079,511.38)	219,310,153.62	9,002,398.00

	, , , , , , , , , , , , , , , , , , ,	ı	F :	Od F 1 1	File:	Mr. P	CDE/CODY
	Account	General	Food Services	Other Federal Programs	Federal Economic Stimulus Programs	Miscellaneous Special Revenue	SBE/COBI Bonds
	Number	100	410	420	430	490	210
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
ASSETS	1110	21 (55 422 40	0.00	0.00	0.00	0.00	0.00
Cash and Cash Equivalents Investments	1110 1160	21,655,422.49 53,938,860.57	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	64,585.04	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	130,532.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies Due From Budgetary Funds	1220 1141	865,605.51 2,256,917.27	0.00	4,619,027.88 0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents Inventory	1114 1150	0.00 834,570.66	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		79,746,493.54	0.00	4,619,027.88	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	0.00
Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		79,746,493.54	0.00	4,619,027.88	0.00	0.00	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES							
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	20,434,056.29	0.00	1,428,741.38	0.00	0.00	0.00
Payroll Deductions and Withholdings Accounts Payable	2170 2120	5,475,912.33 4,800,869.61	0.00	7,323.72 402,359.48	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable Due to Other Agencies	2220 2230	0.00 77,356.17	0.00	0.00 523,686.03	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	2,256,917.27	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability Other Postemployment Benefits Liability	2115 2116	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	13,109.60	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable  Matured Interest Payable	2180 2190	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	709,304.05	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		31,510,608.05	0.00	4,619,027.88	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	0.00
Deferred Revenues	2630	0.00	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	0.00
FUND BALANCES							
Nonspendable:	2711	834,570.66	0.00	0.00	0.00	0.00	0.00
Inventory Prepaid Amounts	2711	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	834,570.66	0.00	0.00	0.00	0.00	0.00
Restricted for: Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	3,682,097.31	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724 2725	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service Capital Projects	2726	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	3,682,097.31	0.00	0.00	0.00	0.00	0.00
Committed to: Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances Assigned to:	2730	0.00	0.00	0.00	0.00	0.00	0.00
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744 2749	0.00 3,078,912.19	0.00	0.00	0.00	0.00	0.00
Assigned for Assigned for	2749	3,078,912.19	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	3,078,912.19	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	40,640,305.33	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	48,235,885.49	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of Resources and Fund Balances		79,746,493.54	0.00	4,619,027.88	0.00	0.00	0.00
ACCOUNTES AND PUND DAIANCES	1	17,140,473.34	0.00	4,017,027.88	0.00	0.00	0.00

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

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June	30,	2016	
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	T	Special Act	Sections 1011.14 &	Motor Vehicle	District	Other	ARRA Economic
	Account Number	Bonds 220	1011.15, F.S., Loans 230	Revenue Bonds 240	Bonds 250	Debt Service 290	Stimulus Debt Service 299
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	220	230	240	250	290	299
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	6,465.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	29,841,769.06	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net Interest Receivable on Investments	1131 1170	0.00	0.00	0.00	0.00	0.00 35,648.44	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer Deposits Receivable	1180 1210	0.00	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00
Inventory Prepaid Items	1150 1230	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	29,883,882.50	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	0.00
Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00		0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	29,883,882.50	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	'		1	ľ			1
LIABILITIES	'		1	ľ			1
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Accounts Payable	2170	0.00	0.00	0.00	0.00	6,465.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable  Deposits Payable	2210 2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent Pension Liability	2240 2115	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage  Matured Bonds Payable	2150 2180	0.00	0.00	0.00	0.00	0.00 15,735,000.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	10,285,574.68	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities DEFERRED INFLOWS OF RESOURCES	+'	0.00	0.00	0.00	0.00	26,027,039.68	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources FUND BALANCES	<b></b> '	0.00	0.00	0.00	0.00	0.00	0.00
Nonspendable:	'		1	·			1
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal Other Not in Spendable Form	2713 2719	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for:							
Economic Stabilization Federal Required Carryover Programs	2721 2722	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs  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	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	3,856,842.82	0.00
Capital Projects Restricted for	2726 2729	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	0.00		0.00	0.00		0.00
Committed to:	2721	0.00	1 0.00	1 000	0.00	0.00	0.00
Economic Stabilization Contractual Agreements	2731 2732	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances Assigned to:	2730	0.00	0.00	0.00	0.00	0.00	0.00
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00		0.00
Permanent Fund Assigned for	2744 2749	0.00	0.00	0.00	0.00		0.00
Assigned for Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances Total Liabilities, Deferred Inflows of	2700	0.00	0.00	0.00	0.00	3,856,842.82	0.00
Resources and Fund Balances	'	0.00	0.00	0.00	0.00	29,883,882.50	0.00

		Capital Outlay Bond Issues	Special Act	Sections 1011.14 &	Public Education	District	Capital Outlay and
	Account Number	(COBI) 310	Bonds 320	1011.15, F.S., Loans 330	Capital Outlay (PECO) 340	Bonds 350	Debt Service 360
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	310	320	330	340	330	300
ASSETS							
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1160 1120	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net Accounts Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds Cash with Fiscal/Service Agents	1142 1114	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES							
Accumulated Decrease in Fair Value of Hedging Derivatives  Total Deferred Outflows of Resources	1910	0.00	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	0.00
LIABILITIES, DEFERRED INFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.00	0.00
AND FUND BALANCES							
LIABILITIES							
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits  Payrell Deductions and Withholdings	2110 2170	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Accounts Payable	2170	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Pavable	2260	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds Due to Internal Funds	2161 2162	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable  Matured Interest Payable	2180 2190	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities		0.00	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	0.00
Deferred Revenues  Total Deferred Inflows of Resources	2630	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES		0.00	0.00	0.00	0.00	0.00	0.00
Nonspendable:							
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713 2719	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form  Total Nonspendable Fund Balances	2719	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for:	2/10	0.00	0.00	0.00	0.00	0.00	0.00
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service Capital Projects	2725 2726	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	0.00	0.00	0.00	0.00	0.00	0.00
Committed to:							
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements Committed for	2732 2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to:	1		3.00	3100	3.00	3.00	3.00
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744 2749	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2749	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities, Deferred Inflows of							
Resources and Fund Balances	1	0.00	0.00	0.00	0.00	0.00	0.00

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

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		Nonvoted Capital	Voted Capital	Other	ARRA Economic	Permanent	Other
	Account	Improvement Fund	Improvement Fund	Capital Projects	Stimulus Capital Projects	Fund	Governmental
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	370	380	390	399	000	Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
Cash and Cash Equivalents	1110	8,871,156.75	0.00	2,769,118.92	0.00	0.00	14,204,027.80
Investments Taxes Receivable, Net	1160 1120	21,641,124.30 0.00	0.00	44,887,689.43 0.00	0.00	0.00	273,527.08 0.00
Accounts Receivable, Net	1131	0.00	0.00	12,053.08	0.00	0.00	3,606.36
Interest Receivable on Investments	1170	15,829.00	0.00	46,051.00	0.00	0.00	0.00
Due From Other Agencies Due From Budgetary Funds	1220 1141	20,959.06 128,622.59	0.00	7,036,275.29	0.00	0.00	1,271,675.89
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents Inventory	1114 1150	0.00	0.00	12,411,361.83	0.00	0.00	0.00 1.685,786.89
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets DEFERRED OUTFLOWS OF RESOURCES		30,677,691.70	0.00	67,162,549.55	0.00	0.00	17,438,624.02
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES		30,677,691.70	0.00	67,162,549.55	0.00	0.00	17,438,624.02
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	0.00	0.00	0.00	0.00	0.00	28,705.40 0.00
Accounts Payable	2170	1,583,948.04	0.00	44,181.14	0.00	0.00	17,456.80
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable Deposits Payable	2210 2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	618.27	0.00	0.00	793.23
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	128,622.59
Due to Internal Funds	2162 2240	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	436,073.35 32,613.25	0.00	7,164,924.44 641,827.87	0.00	0.00	160,451.46 0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue Unavailable Revenue	2410 2410	0.00	0.00	0.00	0.00	0.00	293,078.32 0.00
Total Liabilities	2410	2,052,634.64	0.00	7,851,551.72	0.00	0.00	629,107.80
DEFERRED INFLOWS OF RESOURCES							
Accumulated Increase in Fair Value of Hedging Derivatives  Deferred Revenues	2610 2630	0.00	0.00	0.00	0.00	0.00	0.00 17,948.80
Total Deferred Inflows of Resources	2030	0.00	0.00	0.00	0.00	0.00	17,948.80
FUND BALANCES							,
Nonspendable:	2711	0.00	0.00	0.00	0.00	0.00	1 (05 70( 00
Inventory Prepaid Amounts	2711 2712	0.00	0.00	0.00	0.00	0.00	1,685,786.89
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances Restricted for:	2710	0.00	0.00	0.00	0.00	0.00	1,685,786.89
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs  Local Sales Tax and Other Tax Levy	2723 2724	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2724	0.00	0.00	0.00	0.00	0.00	73,076.69
Capital Projects	2726	28,625,057.06	0.00	56,127,239.23	0.00	0.00	2,957,134.32
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	12,075,569.52
Restricted for  Total Restricted Fund Balances	2729 2720	0.00 28,625,057.06	0.00	0.00 56,127,239.23	0.00	0.00	0.00 15,105,780.53
Committed to:	2120	20,023,037.00	0.00	20,121,237.23	0.00	0.00	15,105,760.55
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements Committed for	2732 2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to:	2741	0.00	0.00	0.00	0.00	0.00	0.00
Special Revenue  Debt Service	2741 2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	3,183,758.60	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00
Assigned forAssigned for	2749 2749	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2749	0.00	0.00	3,183,758.60	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances Total Liabilities Deformed Inflows of	2700	28,625,057.06	0.00	59,310,997.83	0.00	0.00	16,791,567.42
Total Liabilities, Deferred Inflows of Resources and Fund Balances		30,677,691.70	0.00	67,162,549.55	0.00	0.00	17,438,624.02
	1	20,011,021.10	0.00	01,102,047.00	0.00	0.00	17, 130,024.02

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

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	,   l	Total
	Account Number	Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	runus
ASSETS		
Cash and Cash Equivalents	1110	47,506,190.96
Investments Taxes Receivable, Net	1160 1120	150,582,970.44
Accounts Receivable, Net	1131	80,244,48
Interest Receivable on Investments	1170	228,060.44
Due From Other Agencies	1220	13,813,543.63
Due From Budgetary Funds	1141 1180	2,385,539.86
Due From Insurer Deposits Receivable	1210	0.00
Due From Internal Funds	1142	0.00
Cash with Fiscal/Service Agents	1114	12,411,361.83
Inventory	1150	2,520,357.55
Prepaid Items Long-Term Investments	1230 1460	0.00
Total Assets	1400	229,528,269.19
DEFERRED OUTFLOWS OF RESOURCES		<u> </u>
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00
Total Deferred Outflows of Resources Total Assets and Deferred Outflows of Resources		229,528,269.19
LIABILITIES, DEFERRED INFLOWS OF RESOURCES		229,328,209.13
AND FUND BALANCES		
LIABILITIES	l I	
Cash Overdraft	2125	21 801 502 0
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	21,891,503.07 5,483,236.05
Accounts Payable	2170	6,855,280.07
Sales Tax Payable	2260	0.00
Current Notes Payable	2250	0.00
Accrued Interest Payable	2210 2220	0.00
Deposits Payable Due to Other Agencies	2230	602,453.70
Due to Budgetary Funds	2161	2,385,539.86
Due to Internal Funds	2162	0.00
Due to Fiscal Agent	2240	0.00
Pension Liability Other Postemployment Benefits Liability	2115 2116	0.00
Judgments Payable	2130	0.00
Construction Contracts Payable	2140	7,774,558.85
Construction Contracts Payable - Retained Percentage	2150	674,441.12
Matured Bonds Payable	2180	15,735,000.00
Matured Interest Payable Unearned Revenue	2190 2410	10,285,574.68
Unavailable Revenue	2410	0.00
Total Liabilities		72,689,969.77
DEFERRED INFLOWS OF RESOURCES		
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues	2610 2630	0.00 17,948.80
Total Deferred Inflows of Resources	2030	17,948.80
FUND BALANCES		-1,5 10101
Nonspendable:		
Inventory	2711	2,520,357.55
Prepaid Amounts Permanent Fund Principal	2712 2713	0.00
Other Not in Spendable Form	2719	0.00
Total Nonspendable Fund Balances	2710	2,520,357.55
Restricted for:		
Economic Stabilization	2721	0.00
Federal Required Carryover Programs State Required Carryover Programs	2722 2723	3,682,097.31
Local Sales Tax and Other Tax Levy	2724	0.00
Debt Service	2725	3,929,919.5
	2726	87,709,430.61
Capital Projects		12,075,569.52
Restricted for	2729	
Restricted for Restricted for	2729	
Restricted for		
Restricted for Restricted for Total Restricted Fund Balances	2729	107,397,016.95
Restricted for Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements	2729 2720 2731 2732	107,397,016.99 0.00 0.00
Restricted for Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for	2729 2720 2731 2732 2739	107,397,016.95 0.00 0.00 0.00
Restricted for Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Committed for	2729 2720 2731 2732 2739 2739	0.00 0.00 0.00 0.00 0.00
Restricted for Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for	2729 2720 2731 2732 2739	0.00 0.00 0.00 0.00 0.00
Restricted for Restricted Fund Balances  Total Restricted Fund Balances  Committed to: Economic Stabilization  Contractual Agreements  Committed for  Committed for  Total Committed Fund Balances	2729 2720 2731 2732 2739 2739	107,397,016.9: 0.00 0.00 0.00 0.00 0.00
Restricted for Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Committed Fund Balances Assigned to: Special Revenue Debt Service	2729 2720 2731 2732 2739 2739 2730 2741 2742	107,397,016.9: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Restricted for Restricted Fund Balances  Total Restricted Fund Balances  Committed to: Economic Stabilization Contractual Agreements  Committed for Committed for Total Committed Fund Balances Assigned to: Special Revenue Debt Service Capital Projects	2729 2720 2731 2732 2739 2739 2739 2730 2741 2742 2743	107,397,016.9: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 3,183,758.6
Restricted for Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balances Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund	2729 2720 2731 2731 2732 2739 2739 2730 2741 2742 2743 2744	107,397,016.9: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 3,183,758.66 0.00
Restricted for Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Committed for Total Committed Fund Balances Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for	2729 2720 2731 2731 2732 2739 2739 2730 2741 2742 2743 2744 2749	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Restricted for Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balances Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund	2729 2720 2731 2731 2732 2739 2739 2730 2741 2742 2743 2744	107,397,016.9: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 3,183,758.60 0.00 3,078,912.11
Restricted for Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Contractual Agreements Committed for Committed for Total Committed Fund Balances Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Assigned for Total Assigned Fund Balances Total Unassigned Fund Balances	2729 2720 2731 2731 2732 2739 2739 2730 2741 2742 2743 2744 2749 2749 2749 2740 2750	107,397,016.92 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
Restricted for Restricted for Total Restricted Fund Balances Committed to: Economic Stabilization Committed for Committed for Committed for Total Committed Fund Balances Assigned to: Special Revenue Debt Service Capital Projects Permanent Fund Assigned for Total Assigned for Total Assigned for Total Assigned for Total Assigned Fund Balances	2729 2720 2731 2731 2732 2739 2739 2730 2741 2742 2743 2744 2749 2749 2749	0.00 107,397,016.95 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0

The School Board of Brevard County, Florida Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position June 30, 2016

### **Total Fund Balances - Governmental Funds**

156,820,351.00

Amounts reported for governmental activities 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	61,714,010.00
Total capital assets being depreciated	1,628,439,255.00
Total accumulated depreciation	(893,556,902.00)

796,596,363.00

Prepaid insurance costs on outstanding debt issues are not expensed in the governmentwide financial statements but are amortized over the life of the debt. The unamortized portion is included in governmental activities on the statement of net position.

475,774.00

In refundings of debt, the difference between the amount required to repay previously issued debt, less the amount due at maturity of the previous issue, is not expensed in the government-wide financial statements, but is reported as deferred outflows and amortized over the life of the debt.

18,828,351.00

Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.

21,934,125.00

Deferred inflows and outflows of resources related to pension earnings are not recognized in the governmental funds; however, they are recorded in the statement of net position under full accrual accounting.

20,539,236.00

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at year-end consist

Bonds Payable	(3,596,946.00)
Certificates of Participation	(487,815,981.00)
Compensated Absences	(39,364,745.00)
Other Post Employment Benefits	(38,117,177.00)
Net Pension Liability	(225,909,686.00)

Total long-term liabilities (794,804,535.00)

### **Total Net Position - Governmental Activities**

220,389,665.00

	1		Food	Other Federal	Federal Economic	Miscellaneous
	Account	General	Services	Programs	Stimulus Programs	Special Revenue
REVENUES	Number	100	410	420	430	490
Federal Direct	2100	537,092.86	0.00	9,159,515.16	0.00	0.00
Federal Direct Federal Through State and Local	3100 3200	2,876,836.22	0.00	42,572,491.21	0.00	0.00
State Sources	3300	330,147,492.92	0.00	43,520.00	0.00	0.00
Local Sources:	3300	330,147,492.92	0.00	45,520.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423	185,145,850.31	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	165,145,650.51	0.00	0.00	0.00	0.00
Debt Service	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,	0.00	0.00	0.00	0.00	0.00
Capital Projects	3423	0.00	0.00	0.00	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		7,542,483.68	0.00	910.72	0.00	0.00
Total Local Sources	3400	192,688,333.99	0.00	910.72	0.00	0.00
Total Revenues		526,249,755.99	0.00	51,776,437.09	0.00	0.00
EXPENDITURES		, ,		, , , , , , , , , , , , , , , , , , ,	İ	
Current:						
Instruction	5000	347,905,151.88	0.00	23,602,064.18	0.00	0.00
Student Support Services	6100	19,224,806.05	0.00	5,702,741.16	0.00	0.00
Instructional Media Services	6200	7,533,275.76	0.00	28,134.36	0.00	0.00
Instruction and Curriculum Development Services	6300	12,905,027.45	0.00	12,149,054.79	0.00	0.00
Instructional Staff Training Services	6400	2,409,769.69	0.00	4,007,778.18	0.00	0.00
Instruction-Related Technology	6500	8,776,586.07	0.00	2,065,187.75	0.00	0.00
Board	7100	1,077,123.61	0.00	2,049.25	0.00	0.00
General Administration	7200	1,995,753.51	0.00	1,937,712.87	0.00	0.00
School Administration	7300	38,244,886.66	0.00	322,530.85	0.00	0.00
Facilities Acquisition and Construction	7410	732,968.66	0.00	83,267.82	0.00	0.00
Fiscal Services	7500	2,670,956.52	0.00	38,176.68	0.00	0.00
Food Services	7600	239,132.73	0.00	22,647.69	0.00	0.00
Central Services	7700	6,507,537.30	0.00	30,258.95	0.00	0.00
Student Transportation Services	7800	17,414,193.92	0.00	221,123.14	0.00	0.00
Operation of Plant	7900	44,719,657.06	0.00	54,120.15	0.00	0.00
Maintenance of Plant	8100	11,031,576.23	0.00	11,850.80	0.00	0.00
Administrative Technology Services	8200	3,731,167.63	0.00	64,161.39	0.00	0.00
Community Services	9100	383,024.38	0.00	1,042,003.30	0.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	42,549.41	0.00	22,510.38	0.00	0.00
Other Capital Outlay	9300	1,628,987.77	0.00	369,063.40	0.00	0.00
Total Expenditures		529,174,132.29	0.00	51,776,437.09	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(2,924,376.30)	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	19,552.21	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	894 760	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)		6 064 722 00				0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In	3600	6,964,722.00	0.00			0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out		(4,014,995.00)	0.00	0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses)	3600					0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out	3600	(4,014,995.00) 2,969,279.21	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS	3600	(4,014,995.00)	0.00	0.00	0.00	
Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses)	3600	(4,014,995.00) 2,969,279.21 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS  EXTRAORDINARY ITEMS	3600	(4,014,995.00) 2,969,279.21 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS  EXTRAORDINARY ITEMS  Net Change in Fund Balances	3600 9700	(4,014,995.00) 2,969,279.21 0.00 0.00 44,902.91	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
Payments to Refunding Escrow Agent (Function 9299) Transfers In Transfers Out Total Other Financing Sources (Uses) SPECIAL ITEMS  EXTRAORDINARY ITEMS	3600	(4,014,995.00) 2,969,279.21 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00

		SBE/COBI	Special Act	Sections 1011.14 &	Motor Vehicle	District
	Account	Bonds	Bonds	1011.15, F.S., Loans	Revenue Bonds	Bonds
DEVENUE	Number	210	220	230	240	250
REVENUES	2100	0.00	0.00	0.00	0.00	0.00
Federal Direct	3100 3200	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local State Sources	3300	0.00	0.00	0.00	0.00	0.00
State Sources Local Sources:	3300	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	0.00	0.00	0.00	0.00	0.00
Debt Service	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,	0.00	0.00	0.00	0.00	0.00
Capital Projects	3423	0.00	0.00	0.00	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	3470	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	3400	0.00	0.00	0.00	0.00	0.00
EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
	6300	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services						
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00	0.00
SPECIAL ITEMS				İ		
	<u>                                       </u>	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS						
	1	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
	2800	0.00	0.00	0.00	0.00	
Net Change in Fund Balances Fund Balances, July 1, 2015 Adjustments to Fund Balances	2800 2891					0.00 0.00 0.00

Debt Service	Account Number  3100 3200 3300  3411, 3421, 3423 3412, 3421, 3423 3418, 3421, 3423 3418, 3496  3400  5000 6100 6200	Other Debt Service 290  0.00 0.00 0.00 0.00 0.00 0.00 0.00	ARRA Economic Stimulus Debt Service 299  0.00 0.00 0.00 0.00 0.00 0.00 0.00	Capital Outlay Bond Issues (COBI) 310  0.00 0.00 0.00 0.00 0.00 0.00 0.00	Special Act Bonds 320  0.00 0.00 0.00 0.00 0.00 0.00 0.00	Sections 1011.14 & 1011.15, F.S., Loans 330
Federal Direct Federal Through State and Local State Sources  Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources  Total Revenues  EXPENDITURES  Current: Instruction Student Support Services Instructional Media Services Instruction and Curriculum Development Services Instruction-Related Technology Board General Administration School Administration	Number  3100 3200 3300  3411, 3421, 3423 3412, 3421, 3423 3413, 3421, 3423 3418, 3419 345X 3496  3400  5000 6100	290 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 135,627.57 135,627.57	299  0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Federal Direct Federal Through State and Local State Sources  Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources  Total Revenues  EXPENDITURES  Current: Instruction Student Support Services Instructional Media Services Instruction and Curriculum Development Services Instruction-Related Technology Board General Administration School Administration	3100 3200 3300 3411, 3421, 3423 3412, 3421, 3423 3413, 3421, 3423 3418, 3419 345X 3496 3400	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 135,627.57 135,627.57	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Federal Direct Federal Through State and Local State Sources  Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources  Total Revenues  EXPENDITURES  Current: Instruction Student Support Services Instructional Media Services Instruction and Curriculum Development Services Instruction-Related Technology Board General Administration School Administration	3200 3300 3411, 3421, 3423 3412, 3421, 3423 3413, 3421, 3423 3418, 3419 345X 3496 3400 5000 6100	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 135,627.57 135,627.57	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00
Federal Through State and Local State Sources  Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Student Support Services Instructional Media Services Instructional Media Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration	3200 3300 3411, 3421, 3423 3412, 3421, 3423 3413, 3421, 3423 3418, 3419 345X 3496 3400 5000 6100	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 135,627.57 135,627.57	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00
State Sources  Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Student Support Services Instructional Media Services Instructional Media Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration	3300  3411, 3421, 3423  3412, 3421, 3423  3413, 3421, 3423  3418, 3419  345X  3496  3400  5000  6100	0.00 0.00 0.00 0.00 0.00 0.00 0.00 135,627.57 135,627.57	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00
Local Sources:  Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes  Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service  Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects  Local Sales Taxes  Charges for Service - Food Service  Impact Fees  Other Local Revenue  Total Local Sources  Total Revenues  EXPENDITURES  Current:  Instruction  Student Support Services  Instructional Media Services  Instructional Media Services  Instructional Staff Training Services  Instruction-Related Technology  Board  General Administration  School Administration	3411, 3421, 3423 3412, 3421, 3423 3413, 3421, 3423 3418, 3419 345X 3496 3400	0.00 0.00 0.00 0.00 0.00 0.00 135,627.57 135,627.57	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Student Support Services Instructional Media Services Instructional Media Services Instructional Media Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration	3423 3412, 3421, 3423 3413, 3421, 3423 3418, 3419 345X 3496 3400 5000 6100	0.00 0.00 0.00 0.00 0.00 135,627.57 135,627.57	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Student Support Services Instructional Media Services Instructional Media Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration	3423 3412, 3421, 3423 3413, 3421, 3423 3418, 3419 345X 3496 3400 5000 6100	0.00 0.00 0.00 0.00 0.00 135,627.57 135,627.57	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Student Support Services Instructional Media Services Instructional Media Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration	3412, 3421, 3423 3413, 3421, 3423 3418, 3419 345X 3496 3400 5000 6100	0.00 0.00 0.00 0.00 0.00 135,627.57 135,627.57	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Student Support Services Instructional Media Services Instructional Media Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration	3423 3413, 3421, 3423 3418, 3419 345X 3496 3400 5000 6100	0.00 0.00 0.00 0.00 135,627.57 135,627.57 135,627.57	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Student Support Services Instructional Media Services Instructional Media Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration	3413, 3421, 3423 3418, 3419 345X 3496 3400 5000 6100	0.00 0.00 0.00 0.00 135,627.57 135,627.57 135,627.57	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00
Capital Projects Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Student Support Services Instructional Media Services Instructional Media Services Instructional Media Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration	3423 3418, 3419 345X 3496 3400 5000 6100	0.00 0.00 0.00 135,627.57 135,627.57 135,627.57	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00
Local Sales Taxes Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Student Support Services Instructional Media Services Instructional Media Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration	3418, 3419 345X 3496 3400 5000 6100	0.00 0.00 0.00 135,627.57 135,627.57 135,627.57	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00
Charges for Service - Food Service Impact Fees Other Local Revenue Total Local Sources  Total Revenues EXPENDITURES  Current: Instruction Student Support Services Instructional Media Services Instruction and Curriculum Development Services Instruction-Related Technology Board General Administration School Administration	345X 3496 3400 5000 6100	0.00 0.00 135,627.57 135,627.57 135,627.57	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00	0.00
Impact Fees Other Local Revenue Total Local Sources Total Revenues  EXPENDITURES  Current: Instruction Student Support Services Instructional Media Services Instructional Ourriculum Development Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration	3496 3400 5000 6100	0.00 135,627.57 135,627.57 135,627.57	0.00 0.00 0.00	0.00 0.00	0.00	
Other Local Revenue Total Local Sources Total Revenues EXPENDITURES Current: Instruction Student Support Services Instructional Media Services Instructional Media Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration	3400 5000 6100	135,627.57 135,627.57 135,627.57	0.00 0.00	0.00		
Total Local Sources  Total Revenues  EXPENDITURES  Current: Instruction  Student Support Services Instruction and Gurriculum Development Services Instruction and Gurriculum Development Services Instruction-Related Technology  Board  General Administration School Administration	5000 6100	135,627.57 135,627.57	0.00		0.00	
Total Revenues EXPENDITURES Current: Instruction Student Support Services Instructional Media Services Instruction and Curriculum Development Services Instruction and Staff Training Services Instruction-Related Technology Board General Administration School Administration	5000 6100	135,627.57		0.00	0.00	0.00
EXPENDITURES  Current: Instruction Student Support Services Instructional Media Services Instruction and Curriculum Development Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration	6100		0.00	0.00	0.00	0.00
Current: Instruction Student Support Services Instructional Media Services Instruction and Curriculum Development Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration	6100	0.00	l.	0.00	0.00	0.00
Instruction Student Support Services Instructional Media Services Instruction and Curriculum Development Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration	6100	0.00				
Student Support Services Instructional Media Services Instruction and Curriculum Development Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration	6100	().00 I				
Instructional Media Services Instruction and Curriculum Development Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration			0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration	6200	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services Instruction-Related Technology Board General Administration School Administration		0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology Board General Administration School Administration	6300	0.00	0.00	0.00	0.00	0.00
Board General Administration School Administration	6400	0.00	0.00	0.00	0.00	0.00
General Administration School Administration	6500	0.00	0.00	0.00	0.00	0.00
School Administration	7100	0.00	0.00	0.00	0.00	0.00
	7200	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7300	0.00	0.00	0.00	0.00	0.00
•	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	15,735,000.00	0.00	0.00	0.00	0.00
Interest	720	20,571,149.36	0.00	0.00	0.00	0.00
Dues and Fees	730	55,862.04	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures		36,362,011.40	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(36,226,383.83)	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	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	36,361,975.27	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)	7100	36,361,975.27	0.00	0.00	0.00	0.00
SPECIAL ITEMS	+	50,501,775.27	0.00	0.00	0.00	0.00
OI DOING ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS	+	0.00	0.00	0.00	0.00	0.00
EATRAORDINART ITEMS		0.00	0.00	0.00	0.00	0.00
ı	+	135,591.44	0.00	0.00	0.00	0.00
Not Change in Fund Relevace	2800	3,721,251.38	0.00	0.00	0.00	0.00
Net Change in Fund Balances	2891	3,/21,251.38 0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances Fund Balances, July 1, 2015 Adjustments to Fund Balances	2700	3,856,842.82	0.00	0.00	0.00	0.00

Number   190   1			Public Education	District	Capital Outlay and	Nonvoted Capital	Voted Capital
NAME		Account	Capital Outlay (PECO)	Bonds 350	Debt Service	Improvement Fund	Improvement Fund
Proceed Teach Section   100	REVENUES	Number	340	330	300	370	360
March Number   March State	Federal Direct						0.00
Transference   Tran							0.00
Properties for the Redelingston and Excess Fee for 19		3300	0.00	0.00	0.00	0.00	0.00
Poperty Task Event, Tax Recomptions and Excess Feet for   3113, 3421,		3411, 3421,					
Deb Service   343   0.00   0			0.00	0.00	0.00	0.00	0.00
Property Task Levold, Tas Redemplors and Excest Fee for 1913, 34(1)   1.00			0.00	0.00	0.00	0.00	0.00
Company   12-23   0.00			0.00	0.00	0.00	0.00	0.00
Charge for Service Tool Service   150X   0.00   0			0.00	0.00	0.00	48,092,403.99	0.00
Impact Force			0.00	0.00	0.00		0.00
Obs. Level Ascense							0.00
Teal Incide Servers		3496					
Table Networks		3400					0.00
Student Sport Services							0.00
Instruction	EXPENDITURES						
Stades Support Services				0.00	0.00	0.00	0.00
Instructional Modia Services							
Institution and Curriculum Development Services   6.500   0.00							0.00
Instruction-Scholard Technology							0.00
Based	Instructional Staff Training Services						0.00
General Administration							0.00
School Administration							
Facilises Acquesition and Construction							0.00
Food Services							0.00
Central Services							0.00
Student Transportation Services   7800   0.00   0							0.00
Operation of Plant							0.00
Maintenance of Plant							0.00
Community Services							0.00
Debt Service: (Function 9200)							0.00
Redemption of Principal   710   0.00		9100	0.00	0.00	0.00	0.00	0.00
Interest   720		710	0.00	0.00	0.00	0.00	0.00
Dues and Fees							0.00
Capital Outlay:		730	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction		790	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay         9900         0.00         0.00         0.00         4.281.177.37         0.00           Total Expenditures         0.00         0.00         0.00         1.538.536.70         0.00           OTHER FINANCING SOURCES (USES)         0.00         0.00         0.00         34,792,842.60         0.00           Stautace 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           Premium on Lease-Purchase Agreements         3750         0.00         0.00         0.00         0.00         0.00           Premium on Lease-Purchase Agreements         893         0.00 <td< td=""><td>*</td><td>7420</td><td>0.00</td><td>0.00</td><td>0.00</td><td>2 012 502 04</td><td>0.00</td></td<>	*	7420	0.00	0.00	0.00	2 012 502 04	0.00
Total Expenditures							
Excess Deficiency) of Revenues Over (Under) Expenditures OD		2500					0.00
Issuance of Bonds							0.00
Premium on Sale of Bonds	OTHER FINANCING SOURCES (USES)						
Discount on Sale of Bonds							0.00
Proceeds of Lease-Purchase Agreements   3750   0.00   0.							
Premium on Lease-Purchase Agreements   3793   0.00   0.0							0.00
Loans   3720   0.00							0.00
Sale of Capital Assets   3730   0.0							0.00
Loss Recoveries							0.00
Proceeds of Forward Supply Contract  3760  0.00							0.00
Face Value of Refunding Bonds 3715 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.							0.00
Premium on Refunding Bonds   3792   0.00	Proceeds from Special Facility Construction Account						0.00
Discount on Refunding Bonds   892   0.00							0.00
Refunding Lease-Purchase Agreements   3755   0.00							
Premium on Refunding Lease-Purchase Agreements   3794   0.00							0.00
Payments to Refunding Escrow Agent (Function 9299)   760   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         (41,027,662.27)         0.0           Total Other Financing Sources (Uses)         0.00         0.00         0.00         (41,027,662.27)         0.0           SPECIAL ITEMS         0.00         0.00         0.00         0.00         0.00         0.00           EXTRAORDINARY ITEMS         0.00         0.00         0.00         0.00         0.00         0.00           Net Change in Fund Balances         0.00         0.00         0.00         0.00         0.0         0.0           Fund Balances, July 1, 2015         2800         0.00         0.00         0.00         34,859,876.73         0.0           Adjustments to Fund Balances         2891         0.00         0.00         0.00         0.00         0.00							0.00
Transfers Out         9700         0.00         0.00         0.00         (41,027,662.27)         0.00           Total Other Financing Sources (Uses)         0.00         0.00         0.00         0.00         (41,027,662.27)         0.00           SPECIAL ITEMS         0.00         0.00         0.00         0.00         0.00         0.00         0.00           EXTRAORDINARY ITEMS         0.00         0.00         0.00         0.00         0.00         0.00         0.00           Net Change in Fund Balances         0.00         0.00         0.00         0.00         (6,234,819.67)         0.00           Fund Balances, July 1, 2015         2800         0.00         0.00         0.00         34,859,876.73         0.00           Adjustments to Fund Balances         2891         0.00         0.00         0.00         0.00         0.00							0.00
O.00   O.00							0.00
Description   Description		9/00					0.00
EXTRAORDINARY ITEMS         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         34,859,876,73         0.00         <	SPECIAL ITEMS						
Net Change in Fund Balances         0.00         0.00         0.00         (6,234,819.67)         0.0           Fund Balances, July 1, 2015         2800         0.00         0.00         0.00         34,859,876.73         0.0           Adjustments to Fund Balances         2891         0.00         0.00         0.00         0.00         0.00	EXTRAORDINARY ITEMS		0.00	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2015         2800         0.00         0.00         0.00         34,859,876.73         0.0           Adjustments to Fund Balances         2891         0.00         0.00         0.00         0.00         0.00         0.00		ļ					0.00
Adjustments to Fund Balances 2891 0.00 0.00 0.00 0.00 0.00 0.00		2000					0.00
							0.00
	Fund Balances, June 30, 2016	2700	0.00	0.00	0.00	28,625,057.06	0.00

	1 1	Out	ADD A Francis	D	Od	T-4-1
	Account	Other Capital Projects	ARRA Economic Stimulus Capital Projects	Permanent Funds	Other Governmental	Total Governmental
	Number	390	399	000	Funds	Funds
REVENUES						
Federal Direct	3100	0.00	0.00	0.00	0.00	9,696,608.02
Federal Through State and Local	3200 3300	0.00	0.00	0.00	22,908,105.39 4,791,402.99	68,357,432.82 335,098,181.75
State Sources Local Sources:	3300	115,765.84	0.00	0.00	4,/91,402.99	333,098,181./3
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423	0.00	0.00	0.00	0.00	185,145,850.31
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,					
Debt Service	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421, 3423	0.00	0.00	0.00	0.00	49 002 402 00
Capital Projects Local Sales Taxes	3418, 3419	41,253,010.47	0.00	0.00	0.00	48,092,403.99 41,253,010,47
Charges for Service - Food Service	345X	0.00	0.00	0.00	9,067,726.42	9,067,726.42
Impact Fees	3496	12,411,361.83	0.00	0.00	0.00	12,411,361.83
Other Local Revenue		388,316.47	0.00	0.00	249,676.92	8,555,990.67
Total Local Sources	3400	54,052,688.77	0.00	0.00	9,317,403.34	304,526,343.69
Total Revenues		54,168,454.61	0.00	0.00	37,016,911.72	717,678,566.28
EXPENDITURES Current:						
Instruction	5000	0.00	0.00	0.00	0.00	371,507,216.06
Student Support Services	6100	0.00	0.00	0.00	0.00	24,927,547.21
Instructional Media Services	6200	0.00	0.00	0.00	0.00	7,561,410.12
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	25,054,082.24
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	6,417,547.87
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	10,841,773.82
Board General Administration	7100 7200	0.00	0.00	0.00	0.00	1,079,172.86 3,933,466.38
School Administration	7300	0.00	0.00	0.00	0.00	38,567,417.51
Facilities Acquisition and Construction	7410	6,642,184.94	0.00	0.00	1,324,298.18	16,027,485.09
Fiscal Services	7500	0.00	0.00	0.00	0.00	2,709,133.20
Food Services	7600	0.00	0.00	0.00	29,394,898.65	29,656,679.07
Central Services	7700	0.00	0.00	0.00	0.00	6,537,796.25
Student Transportation Services	7800 7900	0.00	0.00	0.00	0.00	17,635,317.06
Operation of Plant  Maintenance of Plant	8100	0.00	0.00	0.00	0.00	44,773,777.21 11,043,427.03
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	3,795,329.02
Community Services	9100	0.00	0.00	0.00	0.00	1,425,027.68
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	578,000.00	16,313,000.00
Interest	720 730	0.00	0.00	0.00	177,109.47	20,748,258.83
Dues and Fees Miscellaneous	790	0.00	0.00	0.00	2,175.06 0.00	58,037.10 0.00
Capital Outlay:	170	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	12,125,280.15	0.00	0.00	1,190,649.98	15,393,583.76
Other Capital Outlay	9300	148,272.04	0.00	0.00	1,247,438.90	7,674,939.48
Total Expenditures		18,915,737.13	0.00	0.00	33,914,570.24	683,681,424.85
Excess (Deficiency) of Revenues Over (Under) Expenditures		35,252,717.48	0.00	0.00	3,102,341.48	33,997,141.43
OTHER FINANCING SOURCES (USES) Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans Sala of Conital Accepta	3720	0.00 134,383.67	0.00	0.00	0.00	0.00
Sale of Capital Assets Loss Recoveries	3730 3740	0.00	0.00	0.00	0.00	134,383.67 19,552.21
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  Premium on Refunding Lease-Purchase Agreements	3755 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	2,995,717.05	0.00	0.00	0.00	46,322,414.32
Transfers Out	9700	0.00	0.00	0.00	(980,722.05)	(46,023,379.32)
Total Other Financing Sources (Uses)	+ +	3,130,100.72	0.00	0.00	(980,722.05)	452,970.88
SPECIAL ITEMS		0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS	+	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	<u>                                     </u>	38,382,818.20	0.00	0.00	2,121,619.43	34,450,112.31
Fund Balances, July 1, 2015	2800	20,928,179.63	0.00	0.00	14,669,947.99	122,370,238.31
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2016	2700	59,310,997.83	0.00	0.00	16,791,567.42	156,820,350.62

### DISTRICT SCHOOL BOARD OF BREVARD COUNTY RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

For the Fiscal Year Ended June 30, 2016

### Net Change in Fund Balances - Total Governmental Funds

\$ 34,450,112.00

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

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

Capital outlay - facilities, acquisition and construction	13,000,260.00	
Capital outlay - other	8,091,492.00	
Less, depreciation expense	(38,144,735.00)	(17,052,983.00)

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

Prepaid Insurance Current year Prior year Net decrease in expenditures from prepaid insurance premiums on existing debt issues	475,774.00 588,481.00	(112,707.00)
Deferred Outflow - Net Carrying Amount of Debt Refunding Current year Prior year Net decrease in sources from unamortized carrying amounts on debt refundings	18,828,351.00 20,200,985.00	(1,372,634.00)
Unamortized Premiums Current year Prior year Net decrease in sources from unamortized premiums	(41,593,927.00) (44,699,361.00)	3,105,434.00

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

Payment of principal - COP	15,735,000.00	
Payment of principal - Bonds	578,000.00	
		16,313,000.00

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.

(2,952,987.00)

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.

2,365,301.00

In the statement of activities, pension expense is actuarially calculated based on the operations of the Florida Retirement System, of which the District is a member. In the governmental funds, expenditures are recognized when the District makes required cash contributions to the plan. This is the amount by which actuarially-determined expense exceeded cash contributions.

(15,462,163.00)

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

26,486,409.00

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.

2 875 615 00

### Change in Net Position of Governmental Activities

\$ 48,642,397.00

### DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF NET POSITION PROPRIETARY FUNDS June 30, 2016

June 30, 2016											
					Business-	Type Activities - Enterpris	se Funds				Governmental
		Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA	Other	Other	Other		Activities -
	Account Number	Consortium 911	Consortium 912	Consortium 913	Consortium 914	Consortium 915	921	922	Enterprise Funds	Totals	Internal Service Funds
ASSETS	Nullibei	911	912	913	914	913	921	922	runus	Totals	runus
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,385,932.06	1,385,932.06	15,186,111.75
Investments	1160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,576,761.98
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,480.73	2,480.73	45,669.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	79,809.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,672.11	9,672.11	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents Section 1011.13, F.S., Loan Proceeds	1114 1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:											
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nondepreciable Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	126,902.85	126,902.85	0.00
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(75,835.80)	(75,835.80)	0.00
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,267.50	48,267.50	0.00
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(35,246.19)	(35,246.19)	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	585,295.84	585,295.84	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(580,560.67)	(580,560.67)	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,880.77	13,880.77	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(13,880.79)	(13,880.79)	0.00
Property Under Capital Leases	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation Computer Software	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,575.73	48,575.73	0.00
Accumulated Amortization	1389	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(48,575,73)	(48,575,73)	0.00
Depreciable Capital Assets, Net	1309	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68.823.51	68,823,51	0.00
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,823.51	68,823.51	0.00
Total Assets		0.00	0.00	0.00	0.00	0.00		0.00	1,466,908.41	1,466,908.41	40,888,351.73
DEFERRED OUTFLOWS OF RESOURCES	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,100,700.11	1,100,700.11	10,000,551.75
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	550,696.00	550,696.00	0.00
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	550,696.00	550,696.00	0.00
LIABILITIES											
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108,271.87	108,271.87	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.58	24.58	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,062.20	4,062.20	484,840.32
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable Estimated Unpaid Claims - Self-Insurance Program	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program  Estimated Liability for Claims Adjustment	2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent Liabilities	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent Liabutties Portion Due Within One Year:											
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,503.12	14,503.12	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,297,369.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due Within One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,503.12	14,503.12	8,297,369.00
Portion Due After One Year:											
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	194,590.02	194,590.02	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,172,016.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	408,933.00	408,933.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,017,673.00	2,017,673.00	0.00
	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	1 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,621,196.02	2,621,196.02	10,172,016.00
Due in More Than One Year		0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,635,699.14	2,635,699.14	18,469,385.00
Due in More Than One Year Total Long-Term Liabilities			0.00			0.00	0.00	0.00	2,748,057.79	2,748,057.79	18,954,225.32
Due in More Than One Year Total Long-Term Liabilities Total Liabilities		0.00	0.00	0.00	0.00				- 1		
Due in More Than One Year Total Long-Term Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES	2010	0.00					0.00	0.00		0.07	
Due in More Than One Year Total Long-Term Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due in More Than One Year Total Lang-Term Liabilities Total Labilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding	2620	0.00 0.00 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due in More Than One Year Total Long-Term Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues	2620 2630	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00
Due in More Than One Year Total Long-Term Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues Pension	2620 2630 2640	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 349,058.00	0.00 0.00 349,058.00	0.00 0.00 0.00
Due in More Than One Year Total Long-Term Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues Pension Dether Development Benefits	2620 2630	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 349,058.00 0.00	0.00 0.00 349,058.00 0.00	0.00 0.00 0.00 0.00
Due in More Than One Year Total Long-Term Liabilities Total Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Yalue of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues Pension Other Postemployment Benefits Total Deferred Inflows of Resources	2620 2630 2640	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 349,058.00	0.00 0.00 349,058.00	0.00 0.00 0.00 0.00
Due in More Than One Year Total Long-Term Liabilities Total Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues Pension Other Postemployment Benefits Total Deferred Inflows of Resources NET POSITION	2620 2630 2640	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 349,058.00 0.00 349,058.00	0.00 0.00 349,058.00 0.00 349,058.00	0.00 0.00 0.00 0.00 0.00
Due in More Than One Year Total Long-Term Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues Pension Other Postemployment Benefits Total Deferred inflows of Resources NET POSITION NET Investment in Capital Assets	2620 2630 2640 2650	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 349,058.00 0.00	0.00 0.00 349,058.00 0.00	0.00 0.00 0.00
Due in More Than One Year Total Long-Term Liabilities Total Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues Pension Other Postemployment Benefits Total Deferred Inflows of Resources NET POSITION	2620 2630 2640 2650	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 349,058.00 0.00 349,058.00 68,823.51	0.00 0.00 349,058.00 0.00 349,058.00 68,823.51	0.00 0.00 0.00 0.00 0.00

### DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS

For the Fiscal Year Ended June 30, 2016

					Busines	s-Type Activities - Enterpris	e Funds				Governmental
		Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA			Other		Activities -
	Account	Consortium	Consortium	Consortium	Consortium	Consortium	Other	Other	Enterprise		Internal Service
	Number	911	912	913	914	915	921	922	Funds	Totals	Funds
OPERATING REVENUES											
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,085,626.68	7,085,626.68	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70,576,788.22
Other Operating Revenues	3489	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	7,085,626.68	7,085,626.68	70,576,788.22
OPERATING EXPENSES											
Salaries	100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,800,504.32	3,800,504.32	719,339.45
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	788,651.13	788,651.13	203,260.20
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	378,783.11	378,783.11	247,284.93
Energy Services	400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	738.65	738.65	0.00
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	332,060.72	332,060.72	4,272.14
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108,110.32	108,110.32	4,173.51
Other	700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	79,183.48	79,183.48	68,921,842.18
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,042.25	15,042.25	0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,503,073.98	5,503,073.98	70,100,172.41
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,582,552.70	1,582,552.70	476,615.81
NONOPERATING REVENUES (EXPENSES)											
Investment Income	3430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	388,599.68
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	3495	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,083.70	6,083.70	10,400.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	3780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	810	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,083.70	6,083.70	398,999.68
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,588,636.40	1,588,636.40	875,615.49
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,565,195.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,299,035.00)	(2,299,035.00)	(1,565,195.00)
SPECIAL ITEMS											
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS											
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	(710,398.60)	(710,398.60)	2,875,615.49
Net Position, July 1, 2015	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(369,112.78)	(369,112.78)	19,058,510.92
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2016	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,079,511.38)	(1,079,511.38)	21,934,126.41

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

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DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF CASH FLOWS PROPRIETARY FUNDS For the Fiscal Year Ended June 30, 2016

				Ducinac	Type Activities Enterprise Ev	nde				Carramantal
	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	s-Type Activities - Enterprise Fu ARRA			Other		Governmental Activities -
	Consortium	Consortium	Consortium	Consortium	Consortium	Other	Other	Enterprise		Internal Service
	911	912	913	914	915	921	922	Funds	Totals	Funds
CASH FLOWS FROM OPERATING ACTIVITIES										
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,098,331.08	7,098,331.08	70,577,139.60
Receipts from interfund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(811,718.86) (4,648,556.54)	(811,718.86) (4,648,556.54)	(65,424,762.18 (931,934.86
Payments to employees Payments for interfund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,648,556.54)	(4,648,556.54)	(931,934.86
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(108,110.32)	(108,110.32)	(191,994.88
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,529,945,36	1,529,945.36	4.028.447.68
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,029,910.00	1,027,710.00	1,020,117.00
Subsidies from operating grants	0.00	0.00	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	0.00	3,565,195.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,299,035.00)	(2,299,035.00)	(1,565,195.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,299,035.00)	(2,299,035.00)	2,000,000.00
CASH FLOWS FROM CAPITAL AND RELATED										
FINANCING ACTIVITIES										
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,448.81)	(1,448.81)	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	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 (1,448.81)	0.00 (1,448.81)	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	(1,448.81)	(1,448.81)	0.00
CASH FLOWS FROM INVESTING ACTIVITIES Proceeds from sales and maturities of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	388,599.68
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.853.870.02
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	(1,465,270,34
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(770,538.45)	(770,538.45)	4,563,177.34
Cash and cash equivalents - July 1, 2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,150,386.81	2,150,386.81	10,612,534.60
Cash and cash equivalents - June 30, 2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,379,848.36	1,379,848.36	15,175,711.94
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	1,582,552.70	1,582,552.70	476,615.81
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	15,042.25	15,042.25	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
Change in assets and liabilities:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2.400.52)	(2.400.72)	(44) 50
(Increase) decrease in accounts receivable (Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,480.73)	(2,480.73)	(441.72
(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
(Increase) decrease in due from insurer  (Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable  (Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	15,185.13	15,185.13	793.10
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(222,083.00)	(222,083.00)	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76,690.33	76,690.33	(9,335.21
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.58	7.58	0.00
Increase (decrease) in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(20,952.90)	(20,952.90)	71,759.36
Increase (decrease) in cash overdraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in unearned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110,026.00 (24,042.00)	110,026.00 (24,042.00)	0.00
Increase (decrease) in other postemployment benefits Increase (decrease) in estimated unpaid claims - Self-Insurance Prog.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(24,042.00)	3,497,080.00
Increase (decrease) in estimated unpaid claims - Sen-insurance Frog.  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	3,497,080.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(52,607.34)	(52,607.34)	3,551,831.67
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,529,945.36	1,529,945.36	4,028,447.48
Noncash investing, capital and financing activities:				2.00		5.30		,,=,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,	.,,,
Borrowing under capital lease	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
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
Capital asset trade-ins	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
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

### DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES FIDUCIARY FUNDS June 30, 2016

		Total Investment Trust	Total Private-Purpose Trust		
	Account	Funds	Funds	Total Pension Trust Funds	Total Agency Funds
	Number	84X	85X	87X	89X
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	5,694,735.74
Investments	1160	0.00	0.00	0.00	1,014,754.57
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132			0.00	
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				0.00
Total Assets		0.00	0.00	0.00	6,709,490.31
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	
Pension	1940			0.00	
Other Postemployment Benefits	1950	0.00	0.00	0.00	
Total Deferred Outflows of Resources		0.00	0.00	0.00	
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	6,709,490.31
Due to Other Agencies	2230	0.00	0.00	0.00	
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	6,709,490.31
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	
Pension	2640			0.00	
Other Postemployment Benefits	2650	0.00	0.00	0.00	
Total Deferred Inflows of Resources		0.00	0.00	0.00	
NET POSITION					
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	
Held in Trust for Other Purposes	2785	0.00	0.00	0.00	
Total Net Position		0.00	0.00	0.00	

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

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### DISTRICT SCHOOL BOARD OF BREVARD COUNTY STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS

For the Fiscal Year Ended June 30, 2016

		Total Investment Trust	Total Private-Purpose Trust	
	Account	Funds	Funds	Total Pension Trust Funds
	Number	84X	85X	87X
ADDITIONS				
Contributions:				
Employer		0.00	0.00	0.00
Plan Members		0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00
Investment Income:				
Interest on Investments	3431	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00
Total Additions		0.00	0.00	Left Blank. 0.00
DEDUCTIONS			Page Intentionally	-
Salaries	100	0.00	0.00 This Page Intentionally	0.00
Employee Benefits	200	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00
Other	700	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00
Net Position Held In Trust, July 1, 2015	2885	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits				
and Other Purposes, June 30, 2016	2785	0.00	0.00	0.00

	Account Number	Major Component Unit Name	Major Component Unit Name	Total Nonmajor Component Units	Total Component Units
ASSETS	1110	0.00	0.00	-	
Cash and Cash Equivalents Investments	1160	0.00	0.00	5,885,267.00 2,067,979.00	5,885,267.00 2,067,979.00
Taxes Receivable, Net Accounts Receivable, Net	1120 1131	0.00	0.00	0.00 142,825.00	0.00 142,825.00
Interest Receivable on Investments Due From Other Agencies	1170 1220	0.00	0.00	0.00 2,475,757.00	0.00 2,475,757.00
Due From Insurer	1180 1210	0.00	0.00	0.00	0.00
Deposits Receivable Internal Balances		0.00	0.00	0.00	0.0
Cash with Fiscal/Service Agents Section 1011.13, F.S. Loan Proceeds	1114 1420	0.00	0.00	1,271,847.00	1,271,847.00
Inventory Prepaid Items	1150 1230	0.00 0.00	0.00 0.00	75,918.00 1,955,848.00	75,918.0 1,955,848.0
Long-Term Investments	1460	0.00	0.00	0.00	0.0
Prepaid Insurance Costs Other Postemployment Benefits Asset	1430 1410	0.00	0.00	0.00	0.0
Pension Asset Capital Assets:	1415	0.00	0.00	0.00	0.0
Land	1310	0.00	0.00	3,290,523.00	3,290,523.0
Land Improvements - Nondepreciable Construction in Progress	1315 1360	0.00 0.00	0.00 0.00	126,616.00 11,708.00	126,616.0 11,708.0
Nondepreciable Capital Assets Improvements Other Than Buildings	1320	0.00	0.00	3,428,847.00 532,785.00	3,428,847.0 532,785.0
Less Accumulated Depreciation	1329 1330	0.00	0.00	(386,963.00) 22,585,823.00	(386,963.0 22,585,823.0
Buildings and Fixed Equipment Less Accumulated Depreciation	1339	0.00	0.00	(5,881,883.00)	(5,881,883.0
Furniture, Fixtures and Equipment Less Accumulated Depreciation	1340 1349	0.00	0.00	3,045,256.00 (1,391,660.00)	3,045,256.0 (1,391,660.0
Motor Vehicles Less Accumulated Depreciation	1350 1359	0.00	0.00 0.00	613,140.00 (216,749.00)	613,140.0 (216,749.0
Property Under Capital Leases	1370	0.00	0.00	0.00	0.0
Less Accumulated Depreciation Audiovisual Materials	1379 1381	0.00 0.00	0.00 0.00	0.00 28,780.00	0.0 28,780.0
Less Accumulated Depreciation Computer Software	1388 1382	0.00	0.00	(21,672.00) 87,010.00	(21,672.0 87,010.0
Less Accumulated Amortization	1389	0.00	0.00	(38,606.00)	(38,606.0
Depreciable Capital Assets, Net Total Capital Assets		0.00 0.00	0.00 0.00	18,955,261.00 22,384,108.00	18,955,261.0 22,384,108.0
Total Assets DEFERRED OUTFLOWS OF RESOURCES		0.00	0.00	36,360,472.00	36,360,472.0
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.0
Net Carrying Amount of Debt Refunding Pension	1920 1940	0.00	0.00	0.00	0.0
Other Postemployment Benefits  Fotal Deferred Outflows of Resources	1950	0.00	0.00 0.00	0.00	0.0
LIABILITIES					
Cash Overdraft Accrued Salaries and Benefits	2125 2110	0.00	0.00	0.00 1,384,147.00	0.0 1,384,147.0
Payroll Deductions and Withholdings Accounts Payable	2170 2120	0.00	0.00	0.00 515,211.00	0.0 515,211.0
Sales Tax Payable	2260	0.00	0.00	0.00	0.0
Current Notes Payable Accrued Interest Payable	2250 2210	0.00	0.00	0.00 25,672.00	0.0 25,672.0
Deposits Payable Due to Other Agencies	2220 2230	0.00	0.00	0.00 1,883,449.00	0.0 1,883,449.0
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.0
Pension Liability Other Postemployment Benefits Liability	2115 2116	0.00 0.00	0.00	0.00	0.0
Judgments Payable Construction Contracts Payable	2130 2140	0.00	0.00	0.00	0.0
Construction Contracts Payable - Retained Percentage Estimated Unpaid Claims - Self-Insurance Program	2150 2271	0.00 0.00	0.00	0.00 0.00	0.0
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.0
Estimated Liability for Arbitrage Rebate Unearned Revenues	2280 2410	0.00	0.00	0.00 61,027.00	0.0 61,027.0
Noncurrent Liabilities Portion Due Within One Year:					
Notes Payable	2310	0.00	0.00	380,439.00	380,439.0
Obligations Under Capital Leases Bonds Payable	2315 2320	0.00	0.00	131,454.00	131,454.0
Liability for Compensated Absences Lease-Purchase Agreements Payable	2330 2340	0.00	0.00	7,100.00 0.00	7,100.0 0.0
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.0
Net Other Postemployment Benefits Obligation Net Pension Liability	2360 2365	0.00	0.00	0.00	0.0
Estimated PECO Advance Payable Other Long-Term Liabilities	2370 2380	0.00	0.00	0.00 75,000.00	75,000.0
Derivative Instrument	2390	0.00	0.00	0.00	0.0
Estimated Liability for Arbitrage Rebate Due Within One Year	2280	0.00 0.00	0.00 0.00	0.00 593,993.00	0.0 593,993.0
Portion Due After One Year: Notes Payable	2310	0.00	0.00	10,971,422.00	10,971,422.0
Obligations Under Capital Leases	2315 2320	0.00	0.00	109,870.00	109,870.0 11,774,201.0
Bonds Payable Liability for Compensated Absences	2330	0.00	0.00	11,774,201.00 11,547.00	11,547.0
Lease-Purchase Agreements Payable Estimated Liability for Long-Term Claims	2340 2350	0.00	0.00	0.00	0.0
Net Other Postemployment Benefits Obligation	2360 2365	0.00	0.00	0.00	0.0
Net Pension Liability Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.0
Other Long-Term Liabilities Derivative Instrument	2380 2390	0.00	0.00	40,000.00	40,000.0
Estimated Liability for Arbitrage Rebate  Due in More than One Year	2280	0.00	0.00	0.00 22,907,040.00	0.0
Total Long-Term Liabilities		0.00	0.00	23,501,033.00	22,907,040.0 23,501,033.0
Fotal Liabilities DEFERRED INFLOWS OF RESOURCES		0.00	0.00	27,370,539.00	27,370,539.0
Accumulated Increase in Fair Value of Hedging Derivatives	2610 2620	0.00	0.00	0.00	0.0
Deficit Net Carrying Amount of Debt Refunding Deferred Revenues	2630	0.00	0.00	0.00	0.0
Pension Other Postemployment Benefits	2640 2650	0.00	0.00	0.00	0.0
Total Deferred Inflows of Resources NET POSITION		0.00	0.00	0.00	0.0
Net Investment in Capital Assets	2770	0.00	0.00	1,643,520.00	1,643,520.0
Restricted For: Categorical Carryover Programs	2780	0.00	0.00	0.00	0.0
Food Service	2780	0.00	0.00	60,543.00	60,543.0
Debt Service	2780 2780	0.00	0.00	1,008,974.00 11,199.00	1,008,974.0 11,199.0
Capital Projects	2780	0.00	0.00	3,421,977.00	3,421,977.0

### 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, 2016

				Program Revenues		Revenue and Changes
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:	7 (2					
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	oft Blank 0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	tention al. 00	0.00	0.00
Fiscal Services	7500	0.00	0.00	This Page Intentional 90	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.00

#### **General Revenues:**

Net Position, June 30, 2016

- 1	ares	7

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, 2015
Adjustments to Net Position

### 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, 2016

				Program Revenues		Revenue and Changes
UNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:		•				
Instruction	5000	0.00	0.00	0.00	0.00	0.0
Student Support Services	6100	0.00	0.00	0.00	0.00	0.0
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.0
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.0
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.0
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.0
Board	7100	0.00	0.00	0.00	0.00	0.0
General Administration	7200	0.00	0.00	9.99.1	Blank 0.00	0.0
School Administration	7300	0.00	0.00	Intentionally 0.00	0.00	0.0
Facilities Acquisition and Construction	7400	0.00	0.00	0.00 Quality 0.00 This Page Intentionally 0.00 0.00	0.00	0.0
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.0
Food Services	7600	0.00	0.00	0.00	0.00	0.0
Central Services	7700	0.00	0.00	0.00	0.00	0.0
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.0
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.0
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.0
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.0
Community Services	9100	0.00	0.00	0.00	0.00	0.0
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.0
Unallocated Depreciation/Amortization Expense		0.00				0.0
Total Component Unit Activities		0.00	0.00	0.00	0.00	0.0

#### **General Revenues:**

- 1	ares	7

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, 2015

Adjustments to Net Position Net Position, June 30, 2016

0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00

0.00

# DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) MAJOR AND NONMAJOR COMPONENT UNITS TOTAL NONMAJOR COMPONENT UNITS For the Fiscal Year Ended June 30, 2016

				Program Revenues		Revenue and Changes
TUNIOTY ON S	Account	_	Charges for	Operating Grants and	Capital Grants and	in Net Position Component Unit
FUNCTIONS	Number	Expenses	Services	Contributions	Contributions	Activities
Component Unit Activities:						
Instruction	5000	17,712,136.00	454,929.00	1,307,433.00	0.00	(15,949,774.00)
Student Support Services	6100	2,288,363.00	0.00	0.00	0.00	(2,288,363.00)
Instructional Media Services	6200	119,841.00	0.00	0.00	0.00	(119,841.00)
Instruction and Curriculum Development Services	6300	207,750.00	160,513.00	7,124.00	0.00	(40,113.00)
Instructional Staff Training Services	6400	109,414.00	0.00	0.00	0.00	(109,414.00)
Instruction-Related Technology	6500	249,728.00	0.00	0.00	0.00	(249,728.00)
Board	7100	202,524.00	0.00	0.00	0.00	(202,524.00)
General Administration	7200	681,490.00	0.00	0.00	0.00	(681,490.00)
School Administration	7300	4,890,769.00	0.00	0.00	0.00	(4,890,769.00)
Facilities Acquisition and Construction	7400	272,507.00	0.00	0.00	0.00	(272,507.00)
Fiscal Services	7500	812,967.00	0.00	0.00	0.00	(812,967.00)
Food Services	7600	1,672,830.00	224,830.00	1,169,926.00	107,202.00	(170,872.00)
Central Services	7700	36,896.00	0.00	0.00	0.00	(36,896.00)
Student Transportation Services	7800	1,139,270.00	0.00	0.00	0.00	(1,139,270.00)
Operation of Plant	7900	6,047,472.00	3,238.00	203,473.00	257,217.00	(5,583,544.00)
Maintenance of Plant	8100	390,238.00	0.00	0.00	0.00	(390,238.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	233,950.00	255,480.00	0.00	0.00	21,530.00
Interest on Long-Term Debt	9200	756,545.00	0.00	0.00	339,732.00	(416,813.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		37,824,690.00	1,098,990.00	2,687,956.00	704,151.00	(33,333,593.00)

#### **General Revenues:**

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, 2015
Adjustments to Net Position
Net Position, June 30, 2016

0.00 0.00 0.00 0.00 33,724,371.00 3,179.00 625,293.00 0.00 0.00 0.00 34,352,843.00 1,019,250.00 7,983,148.00 0.00 9,002,398.00

### DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF ACTIVITIES MAJOR AND NONMAJOR COMPONENT UNITS TOTAL COMPONENT UNITS For the Fiscal Year Ended June 30, 2016

			Program Revenues			Revenue and Changes
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:						
Instruction	5000	17,712,136.00	454,929.00	1,307,433.00	0.00	(15,949,774.00
Student Support Services	6100	2,288,363.00	0.00	0.00	0.00	(2,288,363.0
Instructional Media Services	6200	119,841.00	0.00	0.00	0.00	(119,841.0
Instruction and Curriculum Development Services	6300	207,750.00	160,513.00	7,124.00	0.00	(40,113.0
Instructional Staff Training Services	6400	109,414.00	0.00	0.00	0.00	(109,414.0
Instruction-Related Technology	6500	249,728.00	0.00	0.00	0.00	(249,728.0
Board	7100	202,524.00	0.00	0.00	0.00	(202,524.0
General Administration	7200	681,490.00	0.00	0.00	0.00	(681,490.0
School Administration	7300	4,890,769.00	0.00	0.00	0.00	(4,890,769.0
Facilities Acquisition and Construction	7400	272,507.00	0.00	0.00	0.00	(272,507.0
Fiscal Services	7500	812,967.00	0.00	0.00	0.00	(812,967.0
Food Services	7600	1,672,830.00	224,830.00	1,169,926.00	107,202.00	(170,872.0
Central Services	7700	36,896.00	0.00	0.00	0.00	(36,896.0
Student Transportation Services	7800	1,139,270.00	0.00	0.00	0.00	(1,139,270.0
Operation of Plant	7900	6,047,472.00	3,238.00	203,473.00	257,217.00	(5,583,544.0
Maintenance of Plant	8100	390,238.00	0.00	0.00	0.00	(390,238.0
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.0
Community Services	9100	233,950.00	255,480.00	0.00	0.00	21,530.0
Interest on Long-Term Debt	9200	756,545.00	0.00	0.00	339,732.00	(416,813.0
Unallocated Depreciation/Amortization Expense		0.00				0.0
Total Component Unit Activities		37,824,690.00	1,098,990.00	2,687,956.00	704,151.00	(33,333,593.0

#### **General Revenues:**

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, 2015
Adjustments to Net Position
Net Position, June 30, 2016

0.00 0.00 0.00 0.00 33,724,371.00 3,179.00 625,293.00 0.00 0.00 34,352,843.00 1,019,250.00 7,983,148.00 0.00 9,002,398.00

Notes to the Basic Financial Statements June 30, 2016

### 1. Summary of Significant Accounting Policies

### > Reporting Entity

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

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

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

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

**Discretely Presented Component Units** - The component unit columns in the basic financial statements include the financial data of the Brevard Schools Foundation, Inc. (Foundation) and the District's charter schools for the fiscal year ending June 30, 2016.

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

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

The financial data reported on the accompanying statements was derived from the audited financial statements of the Foundation and the Charter Schools, for the fiscal year ended June 30, 2016. The audit reports are filed in the District's administrative offices.

### Notes to the Basic Financial Statements June 30, 2016

During the fiscal year ending June 30, 2016, there were ten charter schools under the sponsorship of the School Board of Brevard County and reported as component units of the District. The schools are listed below:

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

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

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

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

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

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

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

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

### Notes to the Basic Financial Statements June 30, 2016

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

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

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

The District reports the following major governmental funds:

- 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.
- <u>Special Revenue Contracted Programs Fund</u> to account for programs funded by federal and state sources that are segregated due to legal or regulatory restrictions.
- <u>Debt Service Fund Other</u> to account for the accumulation of resources for, and the payment of, principal, interest, and related costs for the District's certificates of participation.
- <u>Capital Projects Local Capital Improvement Fund</u> to account for the financial resources generated by the local capital improvement tax levy to be used for educational capital outlay needs, including new construction, debt service payments for certificates of participation, equipment purchases, costs of leasing portable educational facilities, maintenance of existing District schools, and renovation and remodeling projects.
- <u>Capital Projects Local Sales Surtax Fund</u> to account for the financial resources generated by the local sales surtax levied by the District School Board for critical educational capital outlay needs, such as security, technology, and existing facilities renovation and remodeling projects.

The District reports the following non-major governmental funds:

- <u>Special Revenue Food Services Fund</u> to account for the financial resources of the school food services program.
- <u>Debt Service SBE/COBI Bonds Fund</u> to account for payment of debt service for state school bonds issued by the State Board of Education on behalf of the District.
- <u>Capital Projects Section 1011.14/1011.15 Notes Fund</u> 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.
- <u>Capital Projects Public Education Capital Outlay (PECO)</u> to account for capital projects financed through the District's allocation of the state Public Education Capital Outlay program.
- <u>Capital Projects Capital Outlay and Debt Service Fund</u> to account for capital projects financed through the District's allocation of the state Capital Outlay and Debt Service program.

### Notes to the Basic Financial Statements June 30, 2016

<u>Capital Projects – Other Capital Projects Fund</u> – to account for the financial resources generated by
miscellaneous capital outlay funding sources, such as certificates of participation, impact fees, fuel tax
receipts, and other miscellaneous local sources. Funds are used for capital outlay needs such as new
construction, remodel, renovation, and debt service.

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

- <u>Internal Service Funds</u> to account for the District's individual self-insurance programs, including medical, worker's compensation and general liability.
- <u>Enterprise Fund Extended Day Program</u> to account for business-type activities for extended day care services which are provided by all of the District's elementary schools. This fund is intended to be self-supporting through customer charges.
- 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 accrual basis of accounting, as are the proprietary funds and fiduciary funds financial statements. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

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

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

The principal operating revenues of the District's enterprise fund are charges for extended daycare services. Operating expenses include costs associated with providing daycare services, including salaries, employee

## Notes to the Basic Financial Statements June 30, 2016

benefits, and supplies. Revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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

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

### > Accounting Pronouncements

The GASB issued Statement No. 72, Fair Value Measurement and Application (GASB 72), effective for fiscal years beginning after June 15, 2015. The Statement addresses accounting and financial reporting issues related to fair value measurements and provides guidance for applying fair value to certain investments and disclosures and determining a fair value measurement for financial reporting purposes. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The District implemented GASB 72 during the current fiscal year.

The GASB issued Statement No. 73, Accounting and Financial Reporting for Pensions and Related Assets That are not Within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statements 67 and 68 (GASB 73), effective for fiscal years beginning after June 15, 2016. The Statement establishes requirements for defined benefit and defined contribution pensions that are not within the scope of GASB 68, as well as the assets accumulated for the purposes of providing those pensions. The requirements of GASB 73 extend the approach to accounting and financial reporting established in GASB 68 to all pensions with modifications as necessary. GASB 73 has no impact on the District's financial statements.

The GASB issued Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other than Pension Plans (GASB 74), effective for fiscal years beginning after June 15, 2016. The objective of this Statement is to improve usefulness of information about postemployments benefits included in the general purpose external financial reports of state and local governmental OPEB plans. The District has not yet implemented GASB 74.

The GASB issued Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pension (GASB 75), effective for fiscal years beginning after June 15, 2017. The Statement establishes new accounting and financial reporting requirements for governments whose employees are provided with OPEB, and for certain non-employer governments that have a legal obligation to provide financial support for OPEB provided to employees of other entities. The District has not yet implemented GASB 75.

The GASB issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, (GASB 76), effective for fiscal years beginning after June 15, 2015. The Statement addresses improvements in financial reporting by (1) raising the category of GASB implementation guides in the GAAP hierarchy for broader input guidance; (2) emphasizing the importance of authoritative literature when accounting treatment is not specified in GAAP; (3) requiring consistency with GASB concepts when evaluating accounting treatment. The District has implemented GASB 76 during the current fiscal year.

### Notes to the Basic Financial Statements June 30, 2016

The GASB issued Statement No. 77, *Tax Abatement Disclosures*, and (GASB 77), effective for fiscal years beginning after December 15, 2015. The Statement requires governments who enter into tax abatement agreements to disclose a brief description about the tax being abated and the authority under which the abatement is provided, as well as the commitments made by parties and the dollar amounts affected. GASB 77 has no impact on the District's financial statements.

The GASB issued Statement No. 78, Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans, (GASB 78), effective for fiscal years beginning after December 15, 2015. The Statement amends the scope and applicability of GASB 68, to exclude pensions provided to employees of state or local government employers through cost-sharing, multiple-employer defined benefit pension plans that (1) is not a state or local governmental pension plan, (2) is used to provide defined benefit pensions both to employees of state or local governmental employers and to employees who are not employees of state local governments and (3) has no predominant state or local governmental employer. The Statement establishes requirements for recognition and measurement of pension expense, expenditures, liabilities, note disclosure and supplementary information for pensions with characteristics as described above. GASB 77 has no impact on the District's financial statements.

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

#### > Use of Estimates

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

#### > Deposits and Investments

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits held in the name of the School Board of Brevard County are insured by federal depository insurance and collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes. The statement of cash flows considers cash and cash equivalents as amounts included in demand deposits, all highly liquid investments with an original maturity of three months or less, cash held by fiscal agents and amounts held on deposit in money market accounts.

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

## Notes to the Basic Financial Statements June 30, 2016

#### > 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 13.

#### > Inventories

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

#### > Capital Assets and Depreciation

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

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

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

Description Estimated Useful Life Land Not depreciated Not depreciated Construction in progress Software 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

#### > Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position contains a separate section for deferred outflows of resources, which will be recognized as outflows (expenditures) in a future period.

### Notes to the Basic Financial Statements June 30, 2016

The District has two items to be reported as deferred outflows of resources:

- 1. In accordance with GASB Statement No. 65, *Previously Reported as Assets and Liabilities*, differences resulting from the refunding of debt, whereby the reacquisition price exceeds the net carrying value of the debt, should be deferred and then amortized over the life of the refunded debt. The deferred outflows related to the District's refunding debt at June 30, 2016, is \$18,828,351.
- 2. In accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, deferred outflows related to pensions will be recognized in future periods as either pension expense or a reduction in the net pension liability. The deferred outflows reported in the Statement of Net Position are reported in aggregate for pensions, in accordance with GASB Statement No. 68. At June 30, 2016, the deferred outflows related to FRS pensions is \$40,259,911 and deferred outflows related to the HIS pensions is \$15,170,245. Details about deferred outflows of resources for pension costs will be discussed in detail in Note 16.

In addition to liabilities, the statement of net position contains a separate section to report deferred inflows of resources which will be recognized as inflows (revenues) in a future period.

- 1. The district has no deferred inflows of resources to report, resulting from the implementation of GASB Statement No. 65.
- 2. The deferred inflows reported in the Statement of Net Position are reported in aggregate for pensions, in accordance with GASB Statement No. 68. At June 30, 2016, the deferred inflows related to FRS pensions at June 30, 2016, is \$31,495,697, and deferred inflows related to HIS pensions is \$3,193,585. Details about deferred inflows of resources for pension costs will be discussed in detail in Note 16.

#### > Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employee's right to receive compensation is attributable to services already rendered and it is probable that the District will compensate the employee for the benefits through paid time off. Sick leave benefits are accrued as a liability using the vesting method.

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

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

Changes in compensated absences liability for the current year are further described in Note 11.

#### > Long-Term Liabilities

Long-term obligations that will be financed from resources to be received in the future by governmental funds are reported as liabilities in the government-wide statement of net position. Bond premiums, discounts, and issuance costs, are deferred and amortized over the life of the related debt. In the governmental fund financial statements, bonds and other long-term obligations are not recognized as liabilities until due and payable. Governmental fund types recognize debt premiums and discounts, and debt issuance costs, during the current

## Notes to the Basic Financial Statements June 30, 2016

period. The face amount of debt issued and premiums on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

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

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

#### **➤** Governmental Funds-Fund Balance Flow Assumptions

Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions establishes a hierarchy for fund balance classifications and the constraints imposed on the use of those resources. The District does not have a written policy regarding the commitment or assignment of fund balances and, as such, does not report any committed fund balances. Amounts included in assigned fund balance are encumbrances and/or other resources that have been authorized by the School Board to be liquidated in a future period. When restricted, assigned and unassigned funds are available for use, it is the District's procedure to use restricted funds first, then assigned followed by unassigned. Information regarding fund balance reporting is provided in Note 21.

#### > State Revenue Sources

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

The State provides financial assistance to administer certain educational programs. State Board of Education rules require that revenues earmarked for certain programs can only be expended for the program for which the money is designated, and require that the money not expended as of the close of the fiscal year be carried forward into the following year to be expended for those educational programs. The Department generally requires that these educational program revenues be accounted for in the general fund. A portion of the fund balance of the general fund is restricted in the governmental fund financial statements for the unencumbered balance of categorical and earmarked educational program resources. A schedule of revenue from state sources for the current year is presented in Note 14.

## Notes to the Basic Financial Statements June 30, 2016

#### **➤** Half Cent Sales Surtax

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

#### > School District Property Taxes

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

The School Board adopted the 2015 tax levy on September 3, 2015. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 4 percent for early payment.

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

Property tax revenues are recognized in the government-wide financial statements when the Board adopts the tax levy. Property tax revenues are recognized in the governmental fund financial statements when taxes are deemed available, which is generally within 45 days of the fiscal year end. Millages and taxes levied for the current year are presented in Note 15.

#### **Educational Impact Fees**

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

#### > Federal Revenue Sources

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

### 2. Budgetary Compliance and Accountability

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

## Notes to the Basic Financial Statements June 30, 2016

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, 2016, all governmental fund types were amended to reflect adjustments to appropriations due to changes in student counts, the addition of new education programs, etc. These amendments were made as part of the routine budget process of the District, none of which were deemed to be significant by management.

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

#### 3. Cash and Investments

### > Deposits

Florida Statutes authorize the deposit of School Board funds in demand deposits with financial institutions that are approved as qualified public depositories, pursuant to chapter 280, the *Florida Security for Public Deposits Act*. Under this act, all qualified public depositories are required to pledge eligible collateral and deposit such collateral with the State Treasurer to ensure against losses of public deposits. The District's bank balances of \$48,826,060, were deposited with qualified public depositories as of June 30, 2016, \$12,411,362 is held by the Office of Brevard County Florida on behalf of the School Board, and \$73,077 is held by the State Board of Education (SBE) on behalf of the School Board.

#### > Interest Rate Risk

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

The District has \$82,699,429 invested in obligations of the United States Government and \$15,353,339 invested in Government Sponsored Agencies/Federal Instrumentalities that are held by a custodial institution in the name of the District. Of these securities, \$1,659,168 is invested in callable Government Sponsored Agencies/Federal Instrumentalities securities which contain embedded options to call the entire security or a portion thereof, at the option of the issuer; or, depending on market conditions, the issuer may decide to leave the security intact, at stated interest rates, until final maturity. The call dates are April 13, 2017 and April 22, 2018.

## Notes to the Basic Financial Statements June 30, 2016

As of June 30, 2016, the District had the following investments and maturities:

				Investment Ma	turities Less Tha	n or Equal To:	Greater than
Investment		Totals		6 Months	1 Year	2 Years	2 Years
Obligations of United States government	\$	82,699,429	\$	51,843,744	\$ 3,808,014	\$ 13,705,467	\$ 13,342,204
Agencies and instrumentalities		15,353,339		4,694,419	83,996	3,595,593	6,979,331
Corporate Notes		5,088,835		1,500,485	1,652,609	1,935,741	-
Money market funds-First American Treasury		26,020,575		26,020,575	-	-	-
Money market funds-Federated		225,368		225,368	-	-	-
Commercial paper		44,790,978		40,819,017	3,971,961	-	-
Collateralized investment repurchase agreement		3,821,194		-	-	-	3,821,194
Intergovernmental investment pool		13,339,112		13,339,112	-	-	-
State Board of Education		73,077		73,077	_		-
Total investments	\$	191,411,907	\$	138,515,797	\$ 9,516,580	\$ 19,236,801	\$ 24,142,729
	Sta	atement of Net					
Total Investments, Reporting Entity		Position					
Total investments	\$	191,411,907					
Qualified public depositories		48,826,059					
Deposits with fiscal/service agent (a)		12,411,362					
Total	\$	252,649,328					
Cash & cash equivalents - statement of net position	\$	64,078,234					
Cash with fiscal/service agent		12,411,362					
Investments - statement of net position		176,159,732					
Total	\$	252,649,328					

#### > Credit Risk

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

- a. Direct Obligations of US Treasury;
- b. U.S. Federal Government Agency Securities;
- c. U.S. Government Sponsored Agencies/Federal Instrumentalities;
- d. Interest Bearing Time Deposits/Savings Accounts, including certificates of deposit;
- e. Repurchase Agreements fully collateralized at 102 percent of market value, by U.S. Treasuries, U.S. Government Agencies, and US Government Sponsored Agencies/Federal Instrumentalities;
- f. Commercial paper rated A-1, P-1, by Standard and Poor's, Moody's;
- g. Bankers' Acceptances rated A-1, P-1, by Standard and Poor's, Moody's;

## Notes to the Basic Financial Statements June 30, 2016

- 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 and 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;

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. Fitch and Moody's credit rating are AAA and Aaa, respectively.

The District has \$3,821,194 invested in a collateralized investment repurchase agreement that is fully collateralized at 102 percent of the market value by U.S. Treasuries, U.S. Government Agencies, and U.S. GSE/Federal instrumentalities. The repurchase agreement is unrated.

#### Custodial Credit Risk

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

- If registered with the issuer or its agents, the securities must be immediately placed for safekeeping with a third party holder to protect the District's interest in the securities;
- If in book entry form, the security must be held for the credit of the governing body by a depository chartered by the Federal Government, the State, or any other state or territory of the United States which has a branch or principal place of business in Florida, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in Florida, and must be kept by the depository in an account separate and apart from the assets of the financial institution; or
- If physically issued to the holder, but not registered with the issuer or its agents, the security must be immediately placed in safekeeping in a secured vault.

The District has \$26,020,575 in First American Money Market Funds which is held for payment of principal and interest due to certificate holders on July 1, 2016. The District has \$3,821,194 held in a collateralized investment repurchase agreement and will be used for future debt service. All of these funds are held with a fiscal agent under a trust agreement for certificates of participation.

## Notes to the Basic Financial Statements June 30, 2016

### > 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
Direct Obligations of US Treasury	100%
• U.S. Government Agency Securities (25% limited to one issuer)	50%
• Federal Instrumentalities, Government Sponsored Agencies (40% limited to one issue	r) 80%
• Interest Bearing Time Deposits/Savings Accounts, including certificates of depos (15% limited to one insurer)	it 25%
• Repurchase Agreements fully collateralized at 102% of market value (25% limited to one issuer)	50%
• Commercial Paper rated A-1, P-1, (10% limited to one issuer)	35%
• Bankers' Acceptances rates A-1, P-1, (10% limited to one issuer)	35%
<ul> <li>State and/or Local Government taxable and/or tax exempt securities</li> </ul>	20%
<ul> <li>Registered Investment Companies (25% limited to one issuer)</li> </ul>	75%
• Intergovernmental Investment Pool	25%
• Corporate Notes rated A-3, A-, (5% limited to one issuer)	20%

# Notes to the Basic Financial Statements June 30, 2016

The District is in compliance with its investment policy regarding interest rate risk, custodial risk, credit risk, and concentration risk as shown by the table below:

			Percent of	a	
Investment		larket Value	Investment Balance	Credit F	_
Money Market Funds	11	iarket value	Datance	S&P	Moody's
Federated Government Obligations	\$	225 269	0.12%	AAAm	Aaa-mf
First American Government Obligations	Ф	225,368 2,441,975	1.28%	AAAm	Aaa-mf
First American Treasury Obligations		23,578,600	12.32%	AAAm	Aaa-mf
FL State Board of Education		73,077	0.04%	AAAIII	Aaa-IIII
Federal Agencies & Instrumentalities		73,077	0.0476		
Fannie Mae		5,423,465	2.83%	AA+	Aaa
Federal Home Loan Banks		8,090,955	4.23%	A-1+/AA+	P-1/Aaa
Freddie Mac		1,838,919	4.25% 0.96%	A-1+/AA+ AA+	Aaa
Collateralized Repurchase Agreement		3,821,194	2.00%	$AA^{+}$	Aaa
Commercial Paper		3,821,194	2.00%		
Bank of Montreal Chicago		2 071 061	2.08%	A-1	P-1
•		3,971,961 11,285,134	5.90%	A-1 A-1	P-1 P-1
Bank of Tokyo Mitsubishi BNP Paribas NY Branch			3.90% 4.49%	A-1 A-1	P-1 P-1
Rabobank Nederland NV NY		8,589,872 9,975,791	5.21%	A-1 A-1	P-1 P-1
			5.73%	A-1 A-1+	P-1 P-1
Toyota Motor Credit  Corporate Notes		10,968,220	3.73%	A-1+	P-1
-		640,000	0.240/	<b>A</b>	4.2
American Express Bank of New York Mellon		649,909	0.34% 0.34%	A-	A2 A1
		656,468		A	
Berkshire Hathaway Finance		171,562	0.09%	AA	Aa2
Caterpillar Financial General Electric		500,485	0.26% 0.52%	A	A2
		1,002,700		AA+	A1
JP Morgan Chase Global		1,000,000	0.52%	A-	A3
Toyota Motor Credit		1,107,711	0.58%	AA-	Aa3
Obligation of United States government		02 (00 420	42.2007		
US Treasury Notes		82,699,429	43.20%	AA+	Aaa
Intergovernmental Investment Pool		12 220 112	C 070/		
FL Educational Investment Trust Fund		13,339,112	6.97%	AAAm	
TOTAL	\$	191,411,907	100.00%		
Cash Deposits:					
Qualified Public Depository		48,826,059			
Fiscal service/agent		12,411,362			
TOTAL cash and investments		252,649,328			

## Notes to the Basic Financial Statements June 30, 2016

Investments in any one issuer that represents 5 percent or more of the District's investments are reported below. As of June 30, 2016, the District had the following issuer concentrations:

				Percent of Total
Investment			Fair Value	Investments
United States Treasury		\$	82,699,429	43.20%
Commercial Paper (a):				
Bank of Tokyo Mitsubishi			11,285,134	5.90%
Rabobank Nederland NV NY			9,975,791	5.21%
Toyota Motor Credit			10,968,220	5.73%
Intergovernmental Investment Pool FEITF (b)			13,339,112	6.97%
Money Market Funds				
First American Treasury Obligations (c)			23,578,600	12.32%
	Total	\$	151,846,286	

<sup>(</sup>a) Investments in Bank of Tokyo Mitsubishi are 5.90 % of total District investments; 3.40% is in the discretionary surtax fund and 2.50% is in the capital fund. Investments in Rabobank Nederland NV NY are 5.21% and are in the capital fund. Investments in Toyota Motor Credit are 5.73%; 3.12% is in the discretionary surtax fund and 2.61% is in the capital fund.

#### > GASB Statement No. 72, Fair Value Measurement and Application

According to GASB 72, all assets meeting the definition of an investment should be measured at fair value, except the following:

- Nonparticipating interest earning investment contracts including non-negotiable certificates of deposit (cost-based measure)
- Investments in unallocated insurance contracts (report as interest-earning investment contracts according to GASB Statement No. 31 or Statement No. 59)
- Money market investments and participating interest-earning investment contracts that have remaining maturity at time of purchase of 3 months or less (amortized cost)
- Investments held by 2a-7 external investment pools (amortized cost)
- Investments in 2a-7-like pools (NAV per share)
- Fully benefit-responsive synthetic guaranteed investment contracts (contract value)
- Investments in life insurance contracts not meeting the definition of a life settlement contract (cash surrender value)

<sup>(</sup>b) Funds in the FEITF are for short-term liquidity needs.

<sup>(</sup>c) Funds in the money market account that are held with First American Treasury are for payment of principal and interest due to certificate holders on July 1, 2016.

## Notes to the Basic Financial Statements June 30, 2016

In addition to expanding the definitions of fair value and investments, GASB 72 provides requirements for the valuation and disclosure of assets and liabilities reported at fair value. Governments are to use valuation techniques that are appropriate and for which sufficient data is available to measure assets and liabilities at fair value. These valuation techniques, which are inputs or data that market participants use in valuing assets and liabilities, should be applied consistently using one or more of the following approaches:

- *Market Approach* uses prices and other relevant information generated by market transactions involving identical or comparable assets, liabilities, or a group of assets or liabilities. Examples include quoted market prices, the market multiples technique, and the matrix pricing technique.
- Cost Approach measures FV based on the current cost to replace the present service capacity of an asset, taking into account functional (technological) or economic obsolescence, as well as physical deterioration.
- *Income Approach* converts future amounts, such as cash flows or income and expenses to a single current, discounted amount. Types of income approach techniques include the present value technique, option pricing model technique, and multiperiod excess earnings technique.

The District uses the market approach for fair value measurements.

GASB Statement No. 72 establishes a three-tier fair value hierarchy that prioritizes the inputs based on relative reliability and requiring all assets and liabilities valued at fair market value to be categorized each using one of the three hierarchy levels:

- Level 1 Inputs quoted prices in active markets for identical assets or liabilities. Observable markets include exchange markets, dealer markets, brokered markets, and principal-to-principal markets.
- Level 2 Inputs inputs other than quoted prices included within Level 1 that are observable for the
  asset or liability. These inputs are derived from or corroborated by observable market data through
  correlation or by other means. Examples: Quoted prices for similar assets or liabilities in active or
  inactive markets, credit spreads, interest rates and yield curves observable at commonly quoted
  intervals.
- Level 3 Inputs unobservable inputs used only when relevant Level 1 and Level 2 inputs are unavailable. Examples: Nonbinding quotes on interest rate swaps that cannot be corroborated by observable market data and financial forecasts using internal data for commercial real estate.

The techniques used are institutional bond quotes obtained through our custodian of record using a third party independent pricing service called IDSI and matrix pricing obtained through our custodian of record. Because investing is not a core part of the District's mission, the District determines that the disclosure related to these investments only need to be disaggregated by major type.

### Notes to the Basic Financial Statements June 30, 2016

The district has the following fair value measurements as of June 30, 2016:

		Valuation	Valuation	<b>Hierarchy</b>
Investment	Market Value	Approach	Techniques	Level
Money Market Funds	26,245,943	Amortized Cost <sup>(a)</sup>	n/a	n/a
FL State Board of Education	73,077	Amortized Cost <sup>(a)</sup>	n/a	n/a
Federal Agencies & Instrumentalities	15,353,339	Market Value	IDSI quotes	2
Collateralized Repurchase Agreement	3,821,194	Amortized Cost <sup>(a)</sup>	n/a	n/a
Commercial Paper	44,790,978	Market Value	Matrix pricing	2
Corporate Notes	5,088,835	Market Value	IDSI quotes	2
US Treasury Notes	82,699,429	Market Value	IDSI quotes	2
Intergovernmental Investment Pool	13,339,112	Amortized Cost <sup>(a)</sup>	n/a	n/a
TOTAL	191,411,907			

<sup>(</sup>a) Per GASB 72 B62: Investments in money market investments and participating interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less, and investments in 2a7-like external investment pools, are so close to fair value when measured at amortized cost that they are generally equivalent.

#### **Liabilities Held by Other Parties as Assets**

The District currently has a proportionate share of the net pension liability in the Florida Retirement System (as discussed in Note 16). This is administered by the State Board of Administration (SBA) and includes separate financial statements.

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

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

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

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

## Notes to the Basic Financial Statements June 30, 2016

#### **Donated Assets**

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

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

The District currently has \$744,856 in donated capital assets that are categorized as furniture and equipment, computer equipment, works of art, and vehicles.

#### > GASB Statement No. 79, Certain External Investment Pools and Pool Participants

The District currently holds funds in the LGIP of the Florida Education Investment Trust Fund (FEITF). This fund meets the requirements for GASB 79. The FEITF is a common-law trust organized as an intergovernmental investment pool under the authority of the Florida Interlocal Cooperation Act of 1969 and Section 218.415, Florida Statutes. The fund 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.

As of June 30, 2016, the District has \$13,339,112 invested with FEITF. This fund has a daily liquidity with unlimited investments and redemptions. The weighted average maturity of the fund is 41 days and has investments in negotiable certificate of deposits, commercial paper, repurchase agreements, certificate of deposit – FHLB LOC, Federal Agencies, Corporate Notes, and US Treasury Notes.

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

## Notes to the Basic Financial Statements June 30, 2016

# 4. Due from Other Agencies

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

Funds/Source		Amount
General fund:		
Brevard County Tax Collector:		
Unremitted property taxes - current year	\$	81,056
Other - state		719,554
Other - local		64,996
Special revenues funds:		
Contracted programs		4,619,028
Food services		178,571
Capital funds:		
Local discretionary surtax fund		7,036,275
Brevard County Tax Collector:		
Unremitted property taxes - current year		20,959
PECO		1,075,156
Capital outlay & debt service		17,949
Total due from other agencies - governmental funds	\$ 1	3,813,544

## Notes to the Basic Financial Statements June 30, 2016

# 5. Changes in Capital Assets

Changes in capital assets for the year ended June 30, 2016 are presented in the table below:

	Balance			Balance
	July 1, 2015	Additions	Deductions	June 30, 2016
Governmental activities				
Capital assets, not being depreciated:				
Land	\$ 35,887,580	\$ -	\$ -	\$ 35,887,580
Construction in process	14,255,020	13,000,259	(5,578,849)	21,676,430
Software in process	4,150,000			4,150,000
Total capital assets, not being depreciated	54,292,600	13,000,259	(5,578,849)	61,714,010
Capital assets, being depreciated:				
Improvements	69,614,083	746,776	-	70,360,859
Buildings and fixed equipment	1,421,912,470	4,974,690	-	1,426,887,160
Furniture, fixtures and equipment	79,475,533	3,487,410	(4,174,703)	78,788,240
Motor vehicles	41,888,898	4,422,970	(1,573,248)	44,738,620
AV materials and computer software	7,866,157	38,495	(240,276)	7,664,376
Property under capital lease				
Total capital assets, being depreciated	1,620,757,141	13,670,341	(5,988,227)	1,628,439,255
Less accumulated depreciation:				
Improvements	(50,238,132)	(3,054,578)	_	(53,292,710)
Buildings and fixed equipment	(694,431,807)	(28,498,599)	_	(722,930,406)
Furniture, fixtures and equipment	(72,871,860)	(3,766,008)	4,174,703	(72,463,165)
Motor vehicles	(36,052,128)	(2,739,013)	1,573,248	(37,217,893)
AV materials and computer software	(7,806,467)	(86,537)	240,276	(7,652,728)
Property under capital lease				
Total accumulated depreciation	(861,400,394)	(38,144,735)	5,988,227	(893,556,902)
Total capital assets, net	\$ 813,649,347	\$ (11,474,135)	(5,578,849)	\$ 796,596,363
Depreciation expense was charged to funct	tions as follows:	Amount		
Governmental activities:		¢ 2.102.601		
Pupil transportation services	<b>J</b> )	\$ 2,192,691		
Unallocated (direct depreciation exclude		35,952,044		
Total depreciation expense-governmenta	i activities (1)	\$ 38,144,735		

# Notes to the Basic Financial Statements June 30, 2016

	Balance							Balance	
	Ju	ly 1, 2015	Additions		De	letions	June 30, 2016		
Business-type activities:									
Capital assets, being depreciated:									
Improvements	\$	126,903	\$	-	\$	-	\$	126,903	
Buildings and fixed equipment		48,268		-		-		48,268	
Furniture, fixtures and equipment		679,187		1,449	(	(95,341)		585,295	
Motor vehicles		13,881		-		-		13,881	
Computer software		48,576		_				48,576	
Total capital assets, being depreciated		916,815		1,449		(95,341)		822,923	
Less accumulated depreciation:									
Improvements other than buildings		(67,376)		(8,460)		-		(75,836)	
Buildings and fixed equipment		(34,950)		(296)				(35,246)	
Furniture, fixtures and equipment		(671,004)		(4,898)		95,341		(580,561)	
Motor vehicles		(12,493)		(1,388)		-		(13,881)	
Computer software		(48,576)						(48,576)	
Total accumulated depreciation		(834,399)		(15,042)		95,341		(754,100)	
Total capital assets, net	\$	82,416	\$	(13,593)	\$		\$	68,823	

## 6. Accrued Liabilities

Accrued liabilities reported on the statement of net position at June 30, 2016, were as follows:

	Governmental Activities		iness-Type activities	Total	
Liabilities:				 	
Accounts payable	\$ 7,340,120	\$	4,062	\$ 7,344,182	
Contracts payable	7,774,559		-	7,774,559	
Retainage payable	674,441		-	674,441	
Accrued salaries	15,934,448		108,272	16,042,720	
Accrued benefits	11,440,290		25	11,440,315	
Total accrued liabilities	\$ 43,163,858	\$	112,359	\$ 43,276,217	

Notes to the Basic Financial Statements June 30, 2016

### 7. 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.

## 8. Certificates of Participation

Outstanding certificates of participation at June 30, 2016, are as follows:

	Amount	Interest Rates	Lease Term	Original	
Series Outstanding	Outstanding	(Percent)	Maturity	Amount	
Series 2004-QZAB (a)	\$ 4,408,000	-	2020	\$ 4,408,000	
Series 2007A	32,375,000	4.00-5.00	2026	37,740,000	
Series 2007B	58,185,000	4.125-5.00	2032	71,350,000	
Series 2007C	3,595,000	4.00-5.00	2017	122,995,000	
Series 2008A	56,000,000	5.05	2036	56,000,000	
Series 2013A	91,320,000	3.250-5.00	2030	91,320,000	
Series 2013B	38,300,000	1.701-2.473	2020	50,900,000	
Series 2014	62,310,000	3.25-5.00	2030	62,310,000	
Series 2015B	12,095,000	5.00	2025	12,095,000	
Series 2015C	88,100,000	3.00-5.00	2032	88,600,000	
Total Minimum Bond Payments	\$ 446,688,000			\$ 597,718,000	

<sup>(</sup>a) Interest on this debt is "paid" by the United States government through the issuance of federal income tax credit to the holder of the QZABs. The rate of return to the holders was established by the U.S. 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, structured cabling, and telephone equipment at fifteen schools. The initial terms of the leases end on the earlier of the maturity date or the date on which the certificates are paid in full; however, if lease obligations remain outstanding, the ground leases may be renewed

## Notes to the Basic Financial Statements June 30, 2016

for additional terms as specified in the arrangements. The properties covered by the ground leases are, together with improvements constructed thereon from the financing proceeds, leased back to the District. If the District fails to renew the leases and to provide for the rent payments through to the end of the term, the District may be required to surrender the properties included under the ground lease agreements for the benefit of the securers of the certificates as specified by the arrangement.

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

#### Series 2002 Certificates of Participation

Cambridge Elementary School Addition Cocoa Beach Jr. /Sr. High School Addition

Columbia Elementary School Addition Discovery Elementary School Addition

Edgewood Jr. High School

Endeavour Elementary School Addition Gardendale Elementary School Addition

Gemini Elementary School Addition

Indialantic Elementary School Addition

Jupiter Elementary School Addition

Lewis Carroll Elementary School Addition

Manatee Elementary School

McAuliffe Elementary School Addition

Mila Elementary School Addition

Mims Elementary School Addition

Palm Bay Elementary School Addition

Palm Bay High School Addition

Port Malabar Elementary School Addition

Quest Elementary School

Riverview Elementary School Addition

Tropical Elementary School Addition

Turner Elementary School Addition

University Park Elementary School Addition

West Shore Jr. /Sr. High School Addition

#### Series 2004A Certificates of Participation

Rockledge High School Addition

Viera High School

#### Series 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

## Notes to the Basic Financial Statements June 30, 2016

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

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

Fiscal year ending June 30	Total	Principal	Interest
2017 \$	36,309,557	\$ 16,175,000	\$ 20,134,557
2018	35,745,810	16,100,000	19,645,810
2019	37,150,835	18,010,000	19,140,835
2020	41,407,672	22,893,000	18,514,672
2021	35,735,663	17,910,000	17,825,663
2022-2026	190,634,225	116,835,000	73,799,225
2027-2031	191,970,738	148,795,000	43,175,738
2032-2036	101,640,630	89,970,000	11,670,630
Total Minimum Lease Payments \$	670,595,130	\$ 446,688,000	\$ 223,907,130
Add: Unamortized Premium	41,127,982	41,127,982	
Total Certificates of Participation \$	711,723,112	\$ 487,815,982	\$ 223,907,130

#### 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 \$735,628 all of which relates to debt service.

### Notes to the Basic Financial Statements June 30, 2016

Outstanding State Board of Education Bonds are as follows:

		Interest	Annual	
	Amount	Rates	Maturity	Original
Bond Type	Outstanding	(Percent)	То	Amount
Series 2006-A	\$ 445,000	4.00-5.00	2026	\$ 650,000
Series 2009-A	295,000	5.00	2019	800,000
Series 2010-A	155,000	4.00-5.00	2022	210,000
Series 2011-A	750,000	3.00-5.00	2023	5,375,000
Series 2014-A	728,000	3.00-5.00	2025	817,000
Series 2014-B	758,000	2.00-5.00	2020	1,062,000
Total Bonds Payable	\$3,131,000			\$8,914,000

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

Fiscal year ending June 30	Total	Principal		Interest		
State School Bonds:						
2017	\$ 764,530	\$	619,000	\$	145,530	
2018	662,000		662,000		115,465	
2019	371,000		371,000		82,590	
2020	292,000		292,000		64,509	
2021	269,000		269,000		51,419	
2022-2026	918,000		918,000		89,981	
Total Minimum Bond Payments	\$ 3,680,494	\$	3,131,000	\$	549,494	
Add: Unamortized Premium	465,947		465,947			
Total Bonds Payable	\$ 4,146,441	\$	3,596,947	\$	549,494	

#### 10. Defeased Debt

#### **Certificates of Participation**

<u>Series 2007A</u>: On March 16, 2007, \$37,385,000 of 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 liabilities for the in-substance defeased certificates are not included in the District's financial statements.

<u>Series 2013A and 2013B</u>: 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. The in-substance defeased certificates are \$5,110,000 of 2002A series certificates, \$40,795,000 of 2004A series certificates, \$46,500,000 of 2004B series certificates, and \$47,665,000 of 2006A series certificates. The liability for these

## Notes to the Basic Financial Statements June 30, 2016

certificates have been removed from the government-wide financial statements. The economic gain on this transaction was \$8,719,885 which equates to the difference between the refunded debt of \$205,210,237 and the refunding debt of \$196,490,352.

<u>Series 2014</u>: On October 1, 2014, \$62,310,000 of Certificates of Participation were defeased, in substance, by placing proceeds of new refunding certificates from 2014 Series in an irrevocable trust to provide for future debt service payments for all outstanding Series 2006A certificates. Accordingly, the trust account assets and the liabilities for these certificates are not included in the District's financial statements. All of the outstanding 2006A series certificates were redeemed on October 22, 2014.

<u>Series 2015B and 2015C</u>: On March 12, 2015, \$100,695,000 of Certificates of Participation were defeased, in substance, by placing proceeds of new refunding certificates from 2015B and 2015C Series in an irrevocable trust to provide for future debt service payments for portions of 2007B and 2007C certificates. The in substance defeased certificates are \$12,095,000 of 2015B series certificates and \$88,600,000 of 2015C series certificates. Accordingly, the trust account assets and the liabilities for these certificates are not included in the District's financial statements. The 2007A and 2007B series certificates have a redemption date of March 12, 2015.

#### **State School Bonds**

On December 2, 2014, the Florida Department of Education issued Capital Outlay Refunding Bond, Series 2014B, to refund the State of Florida, Full Faith and Credit, State Board of Education Capital Outlay Refunding Bonds, Series 2005B, maturing in the years 2016 through 2022.

The District's portion of the refunding bonds totaling \$1,062,000 were to advance-refund the \$1,145,000 principal amount of the District's State School Bonds, Series 2005A, which mature on or after January 1, 2016. The District's pro rata share of net proceeds was placed in the State Treasury investment pool held by the State Treasurer of Florida, or other legally authorized investments, or held uninvested to provide for future debt service payments. As a result, \$1,062,000 of the State School Bonds, Series 2005B, will be considered as remaining outstanding and economically defeased only, and will continue to be secured by the Motor Vehicle Licenses Taxes and the full faith and credit of the State, as well as the Retirement Fund, until they are redeemed.

Notes to the Basic Financial Statements June 30, 2016

### 11. Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities for the year ended June 30, 2016:

		Balance						Balance		Due in		
Description		July 1, 2015		July 1, 2015 Additions		Additions Deductions		Deductions	Jı	ane 30, 2016	(	One Year
GOVERNMENTAL ACTIVITIES												
Certificates of participation payable	\$	462,423,000	\$	-	\$	15,735,000	\$	446,688,000	\$	16,175,000		
Plus unamortized net premium		44,158,630				3,030,649	\$	41,127,981		3,030,649		
Net certificate of participation payable		506,581,630				18,765,649		487,815,981		19,205,649		
Bonds payable	\$	3,709,000	\$	-	\$	578,000	\$	3,131,000	\$	619,000		
Plus unamortized net premium		540,731		-		74,785		465,946		74,785		
Net bonds payable		4,249,731			_	652,785		3,596,946		693,785		
Estimated claims payable		14,972,305		68,921,842		65,424,762		18,469,385		8,297,369		
Compensated absences payable		36,411,758		22,435,694		19,482,707		39,364,745		4,711,941		
OPEB obligation		40,482,478		51,604		2,416,905		38,117,177		-		
Net Pension Liability		157,302,717		141,260,204		72,653,235		225,909,686				
Total governmental activities	\$	760,000,619	\$	232,669,344	\$	179,396,043	\$	813,273,920	\$	32,908,744		
BUSINESS-TYPE ACTIVITIES												
Compensated absences payable	\$	146,064	\$	297,514	\$	234,485	\$	209,093	\$	14,503		
OPEB obligation		432,975		525		24,567		408,933		-		
Net Pension Liability		1,357,229		1,345,180		684,736		2,017,673				
Total business-type activities	\$	1,936,268	\$	1,643,219	\$	943,788	\$	2,635,699	\$	14,503		

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, 2016.

Notes to the Basic Financial Statements June 30, 2016

### 13. Interfund Receivables, Payables, and Transfers

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

	Interfund					
Funds	Receivables	Payables				
Major funds:						
General	\$ 2,256,917	\$ -				
Capital projects - tax levy	128,623	-				
Special revenue - contracted programs	-	2,256,917				
Nonmajor governmental funds:						
RAN		127,637				
Capital projects - PECO	-	986				
Total	\$ 2,385,540	\$2,385,540				

The interfund receivables/payables at June 30, 2016, are primarily due to the reclassification of cash balances in the District's Master Account in order to cover cash deficits in Special Revenue – contracted programs, RAN, and Capital Projects - PECO funds. The interfund receivables and payables represent the payments of expenditures paid by one fund for another fund and will be repaid within 12 months after year end.

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

	Interfund					
Funds	Tranfers In	Transfers Out				
Major funds:						
General	\$ 6,964,722	\$ 4,014,995				
Debt service-other	36,361,975	-				
Capital projects- local capital improvement	-	41,027,662				
Nonmajor governmental funds						
Other capital projects	2,995,717	-				
Food Service	-	980,722				
Internal service funds:						
Workman's Comp	3,565,195					
General and Auto Liablity Insurance		1,565,195				
Enterprise	<u> </u>	2,299,035				
Total	\$ 49,887,609	\$ 49,887,609				

The District transferred \$36,361,975 from the Capital projects - local capital improvement fund to the principal and interest payments due for certificates of participation and \$4,665,687 to the General fund for the property insurance. The District also transferred \$2,014,995 federally connected funds from the General fund to Capital Other and \$2,000,000 to Workman's Comp to cover additional claims. The General and Auto Liability fund also transferred \$1,565,195 to the Workman's Comp fund to cover additional claims. Food service transferred \$980,722 to Other capital to fund additional renovation and maintenance of the District's kitchens. An interfund transfer of \$2,299,035 was completed from the Enterprise Fund to the General Fund to fulfill the schools' requirement for budget cuts at the District.

Notes to the Basic Financial Statements June 30, 2016

### 14. Schedule of Revenue Sources

The following is a schedule of the District's State and Federal revenue for the year ended June 30, 2016:

State Revenue Sources	Amount
Florida education finance program (FEFP)	
Class size reduction	\$ 79,760,986
ESE guaranteed allocation	27,020,967
Supplemental academic instruction	19,020,386
Transportation	10,601,913
Instructional materials	6,030,453
Reading allocation	3,282,644
Workforce development program	3,545,190
Safe schools	1,606,439
Teachers Classroom Supply Assistance	1,195,994
DJJ supplemental allocation	205,375
FEFP - all other	168,313,017
School recognition program	4,099,770
Capital outlay and debt service withheld for SBE bonds	2,760,256
Voluntary prekindergarten program	2,345,308
Gross receipts tax (public education capital outlay)	1,734,190
Charter school capital outlay	759,619
Food service supplement	337,438
Other	227,123
Motor vehicle license tax	238,170
Racing commission funds	223,250
Pre-school projects	241,220
Miscellaneous	1,775,597
Total	\$ 335,098,182

## Notes to the Basic Financial Statements June 30, 2016

Federal Revenue Sources	Amount
Contracted Programs	
Title I	\$ 18,227,691
IDEA	18,405,672
Head Start	4,744,724
Other	10,353,920
Food service program	22,908,105
Other federal funds	3,413,929
Total	\$ 78,054,041

# 15. Property Taxes

The following table represents a summary of millages and taxes levied for the fiscal year ended June 30, 2016 based on the District's final Certification of School Taxable Value received from the Brevard County Property Appraiser.

		Taxes
	Millages	Levied
General Fund		
Nonvoted school tax:		
Required local effort	5.027	\$ 166,622,360
Basic discretionary local effort	0.748	24,792,823
Capital Projects Fund		
Nonvoted tax:		
Local capital improvements	1.500	49,718,230
TOTAL	7.275	\$ 241,133,413

Notes to the Basic Financial Statements June 30, 2016

### 16. Pension Obligations

#### ➤ General information regarding the Florida Retirement System (FRS)

The District has implemented GASB Statement No. 68, Accounting and Financial Reporting for Pensions, for the reporting of the employer's proportionate share on the net pension liability and the associated pension expense, deferred outflows of resources and deferred inflows of resources for the FRS and HIS defined benefit pension plans. For the implementation of GASB 68, the District has relied on information provided in the following reports for the disclosure reporting on pension obligations.

- 1. Florida Retirement System Pension Plan and Other State Administered Systems, Comprehensive Annual Financial Report, Fiscal Year Ended June 30, 2015
- 2. Florida Retirement System, Actuarial Valuation as of July 1, 2015
- 3. Florida Retirement System, Actuarial Valuation of Health Insurance Subsidy (HIS) as of July 1, 2015 for GASB 67 Disclosure
- 4. Florida Retirement System Pension Plan and the Retiree Health Insurance Subsidy Program, Cost-Sharing Multiple Employer Defined Benefit Pension Plans, Notes to the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer, for Fiscal Year Ended June 30, 2015

The FRS audited financial information and the Comprehensive Annual Financial Report (CAFR) and actuarial reports for the FRS and HIS Defined Benefit Plans may be obtained by contacting the Division of Retirement at:

Department of Management Services Division of Retirement Bureau of Research and Member Communications P.O. Box 9000 Tallahassee, FL 32315-9000 850-488-5706 or toll free at 877-377-1737

- The Florida Retirement System (FRS) Plan is a State-administered, cost-sharing, multiple-employer, defined benefit pension plan, with a Deferred Retirement Option Program (DROP), available for eligible employees. The FRS was established and is administered in accordance with Chapter 121 Florida Statutes; retirees receive a lifetime pension benefit with joint and survivor payments options. Essentially all regular employees of participating employers are eligible and must enroll as members of the FRS, unless restricted from membership under Sections 121.053 and 121.122, Florida Statutes.
- The Retiree Health Insurance Subsidy (HIS) Program is a cost-sharing, multiple-employer defined benefit pension plan, established and administered in accordance with Section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. Eligible retirees and beneficiaries receive a monthly HIS payment equal to the number of years of service credited at retirement, times \$5. The minimum payment is \$30, and the maximum payment is \$150 per month, pursuant to Section 112.363, Florida Statutes. Members must provide proof of health insurance coverage in order to receive the HIS benefit.
- FRS Defined Contribution 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 and covers the same classes of employees as the FRS Pension 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

## Notes to the Basic Financial Statements June 30, 2016

employer and employee contributions that are based on salary and membership classes (Regular, Senior Management, and elected Officers). 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 year ended June 30, 2016, were \$5,689,252 of which \$1,593,637 were employee contributions.

The FRS investment Plan is administered by the Florida State Board Administration (SBA) and is reported in an SBA annual financial statement and in the State of Florida Comprehensive Annual Financial Report. The State of Florida Comprehensive Annual Financial Report is available from the Florida Department of Financial Services at:

Bureau of Financial Reporting
Statewide Financial Reporting Section
200 E. Gaines Street
Tallahassee, FL 32399-0364
850-413-5511
Or online at http://www.myfloridacfo.com/Division/AA/Reports/

#### > FRS Defined Benefit Pension Plan Description

The District has three general classes of membership under the FRS Pension Plan:

- 1. Regular Class Members not qualifying for membership in any other class
- 2. Senior Management Service Class (SMSC) Members of Senior Management
- 3. Elected Officers' Class (EOC) Elected School Board members

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.

#### **Benefits of the Pension Plan**

Benefits under the FRS Pension Plan are computed on the basis of age and/or years of service, average final compensation and service credit. Credit for each year of service is provided as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, average final compensation is the average of five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of eight highest fiscal years' earnings.

Members may choose one of four benefit options at retirement:

## Notes to the Basic Financial Statements June 30, 2016

- 1. Member receives a benefit for life with no continuing survivor benefit at death.
- 2. Member receives a reduced benefit for life; if member dies within ten years after retirement, the beneficiary will receive the benefit for the remainder of the ten-year period from the member's retirement date or DROP begin date. No survivor benefits will be paid if member dies ten or more years after the effective retirement date.
- 3. Member receives a reduced benefit for life. Upon the member's death, the joint annuitant, if living, will receive the same benefit for life. A joint annuitant who is under age 25 and is the member's child or other dependent, for whom the member has guardianship, will receive the member's Option 1 benefit, but only to age 25, or if disabled, until no longer disabled.
- 4. Member receives a reduced benefit for life. Upon the death of either the member or the joint annuitant, the survivors will receive a lifetime benefit equal to two-thirds of the benefit the member was receiving when both were living. A joint annuitant who is under age 25 and is the member's child or other dependent for who the member has guardianship will receive the member's Option 1 benefit, but only until age 25, or, if disabled, until no longer disabled.

Benefits received by retirees and beneficiaries are increased by a cost-of-living adjustment (COLA) each July, based on the June benefit amount, excluding the Retiree Health Insurance Subsidy benefit. If the first year of benefits is for less than one year, the COLA is prorated for the number of months that benefits were receive.

The COLA applies to all continuing monthly retirement benefits paid under the FRS Pension Plan and includes normal and early retirement benefits and benefits accruing in participant accounts under DROP, Disability and survivor benefits. The COLA will be applied to members' benefits as follows:

- 1. The COLA for retirements or DROP participation effective before August 1, 2011, is 3 percent per year.
- 2. The COLA for retirees with an effective retirement or DROP begin date on or after August 1, 2011 will have an individual COLA factor for retirement.
- 3. FRS Pension Plan member initially enrolled on or after July 1, 2011, will not have a COLA, after retirement.

## Notes to the Basic Financial Statements June 30, 2016

#### Contributions

The contribution rates for members of the FRS Pension Plan and the FRS Investment Plan are established, and may be amended, by the State of Florida through legislative action. Contribution rates for the 2015-16 fiscal year were established as follows:

	Percent of	Gross Salary
Class or Plan	Employee	Employer (A)
Florida Retirement System, Regular	3.00	7.26
Florida Retirement System, Elected County Officers	3.00	42.27
Florida Retirement System, Senior Manager	3.00	21.43
Deferred Retirement Option Program - Applicable to members from		
all of the above classes or plans	0.00	12.88
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	4.31

Notes: (A) Employee rates include 1.66 percent for the post-employment health insurance supplement and 0.04 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.

### > Pension Liabilities, Pension Expense, and Deferred Outflows and Inflows of Resources

At June 30, 2016, the District reported a liability of \$227,927,359 for the combined total of its proportionate shares of the FRS Pension Plan net pension liability and the HIS Pension Plan net pension liability. The respective net pension liabilities were measured as of June 30, 2015 and the amounts used to calculate each of the net pension liabilities was determined by an actuarial valuation as of July 1, 2015. The District's proportionate share of the liability was based on the District's contributions relative to the contributions of all participating members. The net pension liability for each plan and the District's proportionate share of each liability is shown below:

	Proportionate	Proportionate	Proportionate	Change in
	Share of Net	Share	Share	Proportionate
	Pension	Percentage,	Percentage,	Share
	Liability	June 30, 2015	June 30, 2014	Percentage
Florida Retirement System	\$ 112,876,297	0.8739%	0.8735%	0.0004%
Health Insurance Subsidy	115,051,062	1.1281%	1.1269%	0.0012%
Total Net Pension Liability	\$227,927,359			

## Notes to the Basic Financial Statements June 30, 2016

In accordance with GASB 68, changes in the net pension liability are recognized in pension expense in the current measurement period except as outlined below. For each of the following, a portion is recognized in pension expense in the current measurement period and the balance is amortized as deferred outflows of resources, using a systematic and rational method over a closed period.

- 1. Differences between expected and actual experience regarding economic and demographic factors, amortized over the average expected remaining service life of all employees provided with pensions through the pension plan (active and inactive employees).
- 2. Changes of assumptions or other inputs, amortized over the average expected remaining service life of all employees that are provided with pensions through the pension plan (active and inactive employees).
- 3. Differences between expected and actual earnings on pension plan investments, amortized over the recognition period.

The average expected remaining service life of all employees provided with pensions through the pension plans at June 30, 2016 was 6.3 years for FRS and 7.2 years for HIS. The components of collective pension expense reported for the District are presented below for both the FRS and HIS Defined Benefit Pension Plans:

Florida Ret	tire n	nent System			
		Expense ecognized in Reporting Period Ended une 30, 2016	Recognition Period	erred Outflows f Resources	ferred Inflows f Resources
Service Cost	\$	18,474,720	Current	\$ -	\$ -
Interest Cost		102,435,096	Current	-	-
Effect of Plan Changes		-	Current	-	-
Effect of economic/demographic gains and losses					
(difference between expected and actual experience)		1,625,799	6.3 years	11,916,395	621,019
Effect of assumptions, changes, inputs		1,742,321	Current	(1,737,961)	-
Projected Investment Earnings		(97,965,874)	Current	-	_
Member Contributions		(6,102,501)	Current	(21,306,498)	_
Changes in proportion and differences between District					
contributions and proportionate share of contributions			6.3 years	54,149	433,871
Net Difference between projected and actual					
earnings on pension plan investments		(12,297,503)	5 years	-	61,953,208
Administrative Expenses		157,950	Current	-	_
District Contributions Subsequent to the Measurement Date		-	Current	20,797,389	_
Total Activity Recognized in Fiscal Year 2016	\$	8,070,008		\$ 9,723,474	\$ 63,008,098
Balance, July 1, 2015	:			30,536,437	 (94,503,795)
Balance, June30, 2016				40,259,911	(31,495,697)

# Notes to the Basic Financial Statements June 30, 2016

Health Insurance Subsidy System

	Rec R Per	Expense cognized in Reporting riod Ended ne 30, 2016	Recognition Period		erred Outflows f Resources		erred Inflows
Service Cost	\$	2,453,886	Current	\$	-	\$	
Interest Cost	4	4,573,883	Current	Ψ	_	4	_
Effect of Plan Changes		-	Current		_		-
Effect of economic/demographic gains and losses							
(difference between expected and actual experience)		-	7.2 years		-		_
Effect of assumptions, changes, inputs		1,557,567	Current		5,302,240		_
Projected Investment Earnings		(34,897)	Current		-		-
Member Contributions		-	Current		(4,312,398)		-
Changes in proportion and differences between District							
contributions and proportionate share of contributions		-	7.2 years		98,203		614,151
Net Difference between projected and actual							
earnings on pension plan investments		18,735	5 years		11,702		-
Administrative Expenses		2,117	Current		-		-
District Contributions Subsequent to the Measurement Date		-	Current		5,958,246		-
Total Activity Recognized in Fiscal Year 2016	\$	8,571,291		\$	7,057,993	\$	614,151
Balance, July1, 2015					8,112,252		(3,807,736)
Balance, June 30, 2016				\$	15,170,245	\$	(3,193,585)

## Notes to the Basic Financial Statements June 30, 2016

The following charts represent the collective pension expense, deferred inflows, and deferred outflows, reported as delineated for both governmental and business activities:

	Go	vernmental Acti	vities		Busines	ss-Type Activ	ities
	Collective	Deferred	Deferred		Collective	Deferred	Deferred
	Expense	Outflows	Inflows	]	Expense	Outflows	Inflows
Defined Benefit Plan							
FRS Pension Plan	\$ 7,988,804	\$ 9,597,747	\$ 62,460,383	\$	81,204	\$125,727	\$ 547,715
HIS Pension Plan	8,485,044	6,961,637	611,448		86,248	96,356	2,703
Defined Contribution Plan							
FRS Investment Plan	5,689,252						
	\$22,163,100	\$16,559,384	\$ 63,071,831	\$	167,452	\$222,083	\$ 550,418
Balance, July 1, 2015		38,320,076	(97,412,055)			328,613	(899,476)
Balance, June 30, 2016		\$54,879,460	\$ (34,340,224)			\$550,696	\$(349,058)
		Combine	ed Activities				
	Collective	Combine Deferred	ed Activities  Deferred				
	Collective Expense				Total		
Defined Benefit Plan		Deferred	Deferred		Total		
Defined Benefit Plan FRS Pension Plan		Deferred	Deferred	\$	Total 80,801,580		
	Expense	Deferred Outflows	Deferred Inflows				
FRS Pension Plan	Expense \$ 8,070,008	Deferred Outflows \$ 9,723,474	Deferred Inflows \$ 63,008,098		80,801,580		
FRS Pension Plan HIS Pension Plan	Expense \$ 8,070,008	Deferred Outflows \$ 9,723,474	Deferred Inflows \$ 63,008,098		80,801,580		
FRS Pension Plan HIS Pension Plan Defined Contribution Plan	Expense \$ 8,070,008 8,571,292	Deferred Outflows \$ 9,723,474	Deferred Inflows \$ 63,008,098	\$	80,801,580 16,243,436		
FRS Pension Plan HIS Pension Plan Defined Contribution Plan	Expense \$ 8,070,008 8,571,292 5,689,252	Deferred Outflows \$ 9,723,474 7,057,993	Deferred Inflows  \$ 63,008,098 614,151	\$	80,801,580 16,243,436 5,689,252		

The amount of \$26,755,635 is reported as deferred outflows of resources related to employer contributions paid subsequent to the measurement date and prior to the District's fiscal year-end and will be recognized as a reduction of the net pension liability in the reporting period ending June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension expense will be recognized as follows:

Reporting Period Ending June 30	District Proportionate Share of FRS Expense	District Proportionate Share of HIS Expense		
2017	(8,929,384)	1,576,302		
2018	(8,929,384)	1,576,302		
2019	(8,929,384)	1,576,302		
2020	13,307,659	1,563,643		
2021	2,584,299	1,557,567		
Thereafter	674,514	1,263,680		
Totals_	(10,221,680)	9,113,796		

Notes to the Basic Financial Statements June 30, 2016

#### > Actuarial Methods and Assumptions

The total pension liability for the FRS Pension Plan determined by an actuarial valuation was calculated using the assumptions listed in the chart below.

Florida Retirement System									
Valuation date	July 1, 2014	July 1, 2015							
Measurement date	June 30, 2014	June 30, 2015							
Discount rate	7.65%	7.65%							
Long-term expected rate of return,									
net of investment expense	7.65%	7.65%							
Municipal bond rate	N/A	N/A							
Inflation	2.60%	2.60%							
Salary increase, including inflation	3.25%	3.25%							
Mortality	Generational RP-2000	Generational RP-2000							
	with Projection Scale BB	with Projection Scale BB							
Actuarial cost method	Entry Age Normal	Entry Age Normal							
Health Insurance Subsidy									
Valuation date	July 1, 2014	July 1, 2015							
Measurement date	June 30, 2014	June 30, 2015							
Discount rate	4.29%	3.80%							
Long-term expected rate of return,									
net of investment expense	N/A	N/A							
Municipal bond rate	4.29%	3.80%							
Inflation	2.60%	2.60%							
Salary increase, including inflation	3.25%	3.25%							
Mortality	Generational RP-2000	Generational RP-2000							
	with Projection Scale BB	with Projection Scale BB							
Actuarial cost method	Entry Age Normal	Entry Age Normal							

Actuarial assumptions for both defined benefit plans are reviewed annually by the Florida Retirement System Actuarial Assumptions Conference. The FRS Pension Plan has a valuation performed annually. The HIS Program has a valuation performed biennially and updated for GASB reporting in the year a valuation is not completed. The HIS Program is funded on a pay-as-you-go basis; therefore, no experience study was completed for the HIS Program.

The total pension liability for both the FRS Plan and the HIS Program were determined using the entry age normal actuarial cost method. Inflation increases for both plans is assumed at 2.60 percent. Payroll growth for both plans is assumed at 3.25 percent. Both the discount rate and the long-term expected rate of return used for the FRS Pension Plan investments is 7.65 percent. The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees; therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

## Notes to the Basic Financial Statements June 30, 2016

The HIS Program uses a pay-as-you-go funding structure; therefore, a municipal bond rate of 3.80 percent was used to determine the total pension liability for the program.

As of June 30, 2015, the following changes in actuarial assumptions occurred for both the FRS and HIS Plans.

#### FRS:

- The inflation rate assumption was unchanged at 2.60 percent,
- The real payroll growth assumption was unchanged at .65 percent
- The overall payroll growth rate assumption was unchanged at 3.25 percent.
- The long term expected rate of return unchanged at 7.65 percent.

#### HIS:

• The municipal rate used to determine total pension liability decreased from 4.29 percent to 3.80 percent.

The following tables demonstrate the sensitivity of the net pension liability to changes in the discount rate. The sensitivity analysis shows the impact to the collective net pension liability of the participating employers if the discount rate was 1.00 percent higher or 1.00 percent lower than the current discount rate of 7.65 percent at June 30, 2015.

	Current					
	1	% Decrease	D	iscount Rate	19	% Increase
		6.65%		7.65%		8.65%
Total pension liability	\$	1,589,835,467	\$	1,410,223,742	\$ 1	,260,757,291
Fiduciary net position		1,297,347,445		1,297,347,445	1	,297,347,445
Net pension liability	\$	292,488,022	\$	112,876,297	\$	(36,590,154)
Fiduciary Net Position as percentage of Total Pension Liability		81.60%		92.00%		102.90%
J						

The discount rate for the HIS total pension plan liability (under GASB Statement No. 67) is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Since the HIS Pension Plan is funded on a pay-as—you-go basis, the depletion date is considered to be immediate and the single equivalent discount rate is equal to a municipal bond rate selected by the plan sponsor.

### Notes to the Basic Financial Statements June 30, 2016

The following chart provides a sensitivity analysis of the district's proportional share of the HIS pension liability. The chart provides a comparison of what the net pension liability would be if it were calculated using as discount rate that is 1.00 percentage point lower and 1.00 percentage point higher than the current discount rate of 3.8 percent at June 30, 2015.

				Current		
	1% Decrease		Discount Rate		1% Increase	
		2.80%		3.80%		4.80%
Total pension liability	\$	131,668,127	\$	115,623,860	\$	102,245,349
Fiduciary net position		572,798		572,798		572,798
Net pension liability	\$	131,095,329	\$	115,051,062	\$	101,672,551
Fiduciary Net Position as						
Percentage of Total Pension						
Liability		0.44%		0.50%		0.56%

#### **Long-Term Expected rate of Return:**

To develop an analytical basis for the selection of the long-term expected rate of return assumption, the FRS Actuarial Assumptions conference reviewed long-term assumptions developed by the capital market assumptions team. The table below shows the results of assumptions for each of the asset classes in which the plan was invested at that time based on the long-term target asset allocation. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes and adjustment for the inflation assumption. The assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. The expected real rate of return is presented below:

Asset Class	Target Allocatio	Long-Term Arithmetic Expected Real Rate of Return
Cash	1.009	% 3.20%
Fixed income	18.009	% 4.80%
Global equity	53.009	% 8.50%
Real Estate (Property)	$10.00^{\circ}$	% 6.80%
Private Equity	$6.00^{\circ}$	% 11.90%
Strategic investments	12.009	<u>%</u> 6.70%
	Total 100.009	<u>/</u>

Notes to the Basic Financial Statements June 30, 2016

#### **Amounts Payable to the Pension Plan:**

Included in the amounts reported as Accrued Salaries and Benefits is \$5,579,879 which is payable to the Florida Retirement System. The amount is for the required contributions based on the June, 2016 payroll not remitted to the plan until July, 2016, and is reported on a fund basis as well as in the governmental activities column of the Statement of Net Position. The amount includes both employee and employer contributions as follows:

	Employee Withholding	Employer Benefit	Total Payable
Payable to Pension Plan	Contributions	Contributions	to Pension
Defined Benefit Plan			
FRS Pension Plan	\$ 1,206,258	\$ 3,514,954	\$ 4,721,212
HIS Pension Plan	-	25,158	25,158
Defined Contribution Plan			-
FRS Investment Plan	238,358	595,151	833,509
Total	\$ 1,444,616	\$ 4,135,263	\$ 5,579,879

### 17. Other Postemployment Benefits (OPEB) Payable

<u>Plan Description:</u> 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.

<u>Funding Policy:</u> The District plans to fund this post-employment benefit on a pay-as-you go basis. As of January 1, 2016, 255 retirees received medical/prescription benefits. The District provided \$2,441,472 toward the annual OPEB cost.

### Notes to the Basic Financial Statements June 30, 2016

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)	\$ 633,196
12 year amortization of unfunded actuarial accrued liability	1,329,294
Interest on normal cost and amortization	 
Annual required contribution	 1,962,490
Interest on net OPEB obligation	1,636,618
Adjustment to annual required contribution	 (3,546,979)
Annual OPEB cost (expense)	 52,129
Net employer contribution for FYE 6/30/16	2,441,472
Lucyage // Decreases) in met ODED abligation	(2.290.242)
Increase/(Decrease) in net OPEB obligation	(2,389,343)
Net OPEB obligation, July 1, 2015	 40,915,453
Net OPEB obligation, June 30, 2016	\$ 38,526,110

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, 2016 and the preceding year were as follows:

	Percentage of					
		Annual	Annual OPEB		Net OPEB	
Fiscal Year Ended	<b>OPEB</b> Cost		Cost Contributed	Obligation		
June 30, 2015	\$	371,594	747.6%	\$	40,915,453	_
June 30, 2016	\$	52,129	4683.5%	\$	38,526,110	

Funded Status and Funding Progress as of June 30, 2016:

Actuarial accrued liability	\$ 15,036,030
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	\$ 15,036,030
Funded ratio	0.0%
Covered payroll (active plan members)	\$ 277,219,187
UAAL as a percentage of covered payroll	5.4%

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 funded status of the plan and the annual required contributions of the employer are subject to continual revision

### Notes to the Basic Financial Statements June 30, 2016

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

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

In the January 1, 2016, OPEB actuarial valuation, and the actuarial roll-forward dated August 10, 2016, 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, 2016, is 12 years. Because the OPEB liability is currently unfunded, the actuarial assumptions include a 4 percent discount rate, a 2.5 percent inflation rate, a 4 percent investment return, and a 3.25 percent projected salary increase. Both the annual OPEB cost and the unfunded actuarial accrued liability decreased when compared to the previous valuation.

A few factors contributed to the decrease: an increase in projected cost of coverage with a relatively decreased actual cost; a decrease in the percentage of premiums and costs of benefits for short and long term medical; a decrease in the assumed rate of retiree medical coverage acceptance and continuation; and the plan is not projected to be assessed the Excise Tax on High-Cost Employer Health Plans until after it becomes effective. The actuarial assumption annual healthcare cost trend rate beginning January 1, 2016 is 6.50 percent, and is being revised to 6.25 percent beginning January 1, 2017. The trend rates will then decrease by 0.25 percent each subsequent year until 2020 to reach a value of 5 percent. The ultimate value of 4.765 percent in 2020 reflects an expected impact of an additional 0.42 percent representing an estimate of the Federal Excise Tax.

### Notes to the Basic Financial Statements June 30, 2016

#### 18. Commitments

The District uses encumbrance accounting for recording purchase order commitments for goods and services and has recorded \$24,643,951 in encumbrances for major funds and \$1,202,164 in non-major funds at June 30, 2016. The District has also recorded the following construction contract commitments as of June 30, 2016 which may include encumbrances:

ay include encumbrances.	Balance
Project	Committed
Andersen ES Surtax Attachment F	\$ 453,208
Apollo Surtax Attachment F	111,424
Astronaut High Building 3 Canopy Replacement	35,140
Atlantis ES Ed Tech/Facilities Pre Construction Attachment F	715,584
Audubon ES PH 3 Surtax Attachment F	344,684
Audubon ES Upgrades Chiller Units	312,033
Audubon Freezer/Cooler Replacement	42,556
Cambridge ES Fiber Routing Upgrades	27,006
Cape View ES Freezer/Cooler Replacement	41,423
Cape View ES Surtax Attachment F	760,952
Cocoa Beach JrSr High Replace Condensor Water Piping	52,800
Coquina ES HVAC Kitchen System	37,175
Creel ES Failed Exhaust Fans Kitchen	1,500
Croton ES Freezer/Cooler Replacement	40,102
DeLaura MS Surtax PH 2	113,485
DeLaura PH 3 Attachment F	781,734
Discovery ES Install New Gutters and Downspouts	2,820
Discovery ES Pavilion Rust Removal and Repainting	11,940
Discovery ES Surtax Attachment F	1,296,259
District Security Surtax Attachment F	98,493
District Transportation Fuel Management System Upgrades	73,387
Eau Gallie High Auditorium Chiller Replacement	86,124
Eau Gallie High Sewer Improvements	8,338
Educational Service Building/ESF Windows PH 2	40
Endeavour ES Surtax Attachment F	375,190
Energy Management - Sensors	2,510
ESF Building Dome Repairs	49,499
Fairglen ES Surtax Attachment F	231,951
Freedom 7 Surtax Mechanical/HVAC Renewal	140,812
Golfview ES Emergency Chiller Replacement	37,350
Heritage High Replace Hot Water Storage Tank	3,009
Hoover MS Surtax Attachment F Pre Construction	70,202
HVAC Discovery ES Maintenance Repair Failure	78,753
HVAC Indialantic ES Maintenance Repair Failure	3,306

## Notes to the Basic Financial Statements June 30, 2016

	Balance
Project (continued)	Committed
HVAC Johnson MS Maintenance Repair Failure	\$ 23,154
HVAC Replace Various Sites Maintenance Repair Failure	19,450
Imperial ES Pavilion	8,999
Jackson MS Surtax Attachment F Pre Construction	156,355
Jefferson MS Surtax Attachment F	1,720,154
Kennedy MS Surtax Attachment F Pre Construction	202,040
Lewis Carroll Surtax Attachment F	304,086
Longleaf ES Design Build Pre Const Attachment F Facilities & Ed Tech	47,663
Longleaf ES Replace Flooring in Media Center	16,802
Marathon Clinics	31,248
McNair MS HVAC Upgrades Kitchen	30,503
Meadowlane Primary ES Pre Construction Attachment F	55,485
Melbourne High Pre Construction Surtax Attachment F	626,780
Merritt Island High Auditorium Chiller Replacement	86,124
Merritt Island High Press Box Roof Replacement	18,428
Merritt Island High Replace Condensor Walk-In Freezer	7,160
North Area Bus Compound Fuel Tank Replacement	493,642
Oak Park ES Fire Alarm Portable	2,501
Oak Park ES HVAC Replacement	678,966
Oak Park ES Surtax PH 2 Attachment F	364,442
Ocean Breeze ES HVAC Total	389,736
Palm Bay ES Chiller Replacement/Roof Overlay	33,469
Palm Bay ES PH 2 Surtax Attachment F	1,025,911
Palm Bay High Building 9 & 7 HVAC	214,454
Pinewood ES Portable Relocation	46,816
Pinewood ES Pre Construction Surtax Attachment F	131,315
Pinewood ES Pressure Clean/Paint School	11,500
Riviera ES Kitchen HVAC Upgrades	53,482
Rockledge High Kitchen Hood/Exhaust	28,697
Rockledge High Steel Headers Blast and Paint	3,210
Rockledge High Portables Restore Exterior Damage	14,999
Roosevelt MS Design Build Contract Surtax Attachment F	1,938,568
Roy Allen ES Surtax Attachment F	447,002
Sabal ES Design Build Pre Construction Attachment F	74,254
Saturn ES Design Build Pre Construction Attachment F	273,648
Sea Park ES Design Build Attachment F Surtax	885,693
Sherwood ES Freezer/Cooler Replacement	81,122
Space Coast JrSr High/ Enterprise ES Central Energy Plant	101,270
Stone MS Kitchen Renovation	381,413
Stone MS Labs 311/505 Renovation	148,644
Stone MS Safety to Life Chemical Storage	92,802
Stone MS Science Lab Casework - Grant Funded	57,841
Summer FY 16 Portable Relocation	77,178

### Notes to the Basic Financial Statements June 30, 2016

		Balance
Project (continued)	C	Committed
Titusville High Exterior Paint Building	\$	119,332
Tropical ES Design Build Services Surtax Attachment F		1,346,837
Tropical ES Freezer/Cooler Replacement		40,145
Tropical ES Sidewalk Relocation		75,000
University Park ES HVAC Kitchen Upgrades		34,653
WestShore JrSr High HVAC Repair Failure 10 ton DX System		45,000
WestShore JrSr High Sanitary Project		1,917
WestShore JrSr High Walkway Support Structural		13,901
Total Commitments	\$	19,524,580

#### 19. Risk Management - Self Insured Programs

The District is exposed to various casualty risks including workers' compensation related injuries to employees and volunteers, state tort claims (auto and general liability exposures), and allegations of wrongful or intentional acts that result in claims of negligence sometimes handled in state court, but are for the most part typically handled in federal court jurisdictions. The District utilizes a third-party administrator to adjust or handle all of these claims. In addition to the self-insured portion of these casualty claims, the District procures insurance with high deductibles to reduce the effect of excessive losses for all of these exposures through commercial insurance companies. A list of these exposures and how they are treated can be found below. In the last three years, no claim has exceeded the self-insured retention limits as stated in statute and though no claim exceeded the self-insured limit the district further protects itself by purchasing insurance to protect the district in the event of this type of loss exposure.

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

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

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

#### General Liability and Automobile Liability Claims:

• The first \$200,000 of any single incident, single individual, or \$300,000 for multiple claims that arise from a single incident are paid via the District's self-insured trust funds. These claims are capped at the above stated figures by state law specifically Florida Statute 768.28 better known as the state's

### Notes to the Basic Financial Statements June 30, 2016

doctrine of Sovereign Immunity. All of these claims are administered through a third-party administrator, Sedgwick CMS.

• Florida Statute 768.28 provides for payments in excess of the above stated figures if the legislature approves a claims bill allowing for such payment. The District also purchases a commercial insurance policy to pay a maximum of \$1,000,000 if any claim should exceed the deductible of \$500,000. The insurance carrier is BRIT Global Specialty USA, a division of Lloyds, London.

#### **Errors and Omissions Liability Claims:**

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

#### Self-Insured Health Claims:

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

The liability for workers' compensation is \$11,795,719, general liability is \$1,285,213, automobile liability is \$580,324, and medical claims is \$4,808,129 for a total amount of \$18,469,385. The liability amounts were determined based on claims adjusters' evaluation of individual claims and management's evaluation, along with actuarial calculations with respect to the probable number and nature of claims arising from losses that have been incurred but have not yet been reported.

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

	Balance	Current Year	Claims Payments	Balance
Fiscal Year	July 1	Claims		June 30
2014-15	\$ 14,204,176	\$ 67,522,096	\$ (66,753,967)	\$ 14,972,305
2015-16	\$ 14,972,305	\$ 68,921,842	\$ (65,424,762)	\$ 18,469,385

#### **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.

### Notes to the Basic Financial Statements June 30, 2016

#### **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 3 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, 2016 the District did not experience any significant reductions in insurance coverage nor did any claim settlement as noted in any area above exceed the insurance coverage purchased in each of the last three fiscal years.

Notes to the Basic Financial Statements June 30, 2016

#### 20. Internal Service Funds

The following is a summary of financial information reported in the internal service funds for the year ended June 30, 2016:

		Medical	Worker's	General/Auto
	Total	Insurance	Compensation	Liability
Total assets	\$ 40,888,351	\$ 25,669,148	\$ 13,160,138	\$ 2,059,065
Liabilities and net position:				
Accounts payable	484,841	1,513	407,985	75,343
Salaries and benefits payable	-	-	-	-
Deposits payable	-	-	-	-
Due to other funds	-	-	-	-
Due to other agencies	-	-	-	-
Estimated insurance claims payable	18,469,385	4,808,129	11,795,719	1,865,537
Net position:				
Unrestricted net position	21,934,125	20,859,506	956,434	118,185
Total liabilities and net position	\$ 40,888,351	\$ 25,669,148	\$ 13,160,138	\$ 2,059,065
Revenues:				
Premium contributions	70,576,787	66,130,500	3,498,081	948,206
Investment earnings	388,600	174,965	140,211	73,424
Loss recoveries	_	-	-	-
Other	10,400		10,400	
Total revenues	70,975,787	66,305,465	3,648,692	1,021,630
Total expenses	(70,100,172)	(60,738,353)	(8,652,385)	(709,434)
Transfers	2,000,000		3,565,195	(1,565,195)
Change in net position	\$ 2,875,615	\$ 5,567,112	\$ (1,438,498)	\$ (1,252,999)

### 21. Fund Balance Reporting

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

### Notes to the Basic Financial Statements June 30, 2016

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

- <u>Restricted</u>: fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- <u>Committed</u>: fund balances that contain self imposed constraints of the government from its highest level of decision making authority.
- <u>Assigned</u>: fund balances that contain self imposed constraints of the government to be used for a particular purposes, but are neither restricted or committed funds.
- <u>Unassigned</u>: fund balances of the general fund that are not constrained for any particular purpose.

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

Nonspendable: The District has inventory of \$2,520,358 classified as nonspendable.

<u>Spendable</u>: 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, Debt Service, and Food Services:

Florida Statute requires that certain revenues be specifically designated for the purposes of capital and debt service requirements, certain designated state categorical spending and other earmarked spending programs, and food services. These funds have been included in the restricted category of fund balance. The restricted fund balances for capital projects, state categoricals, debt service, and food services total \$87,709,430, \$3,682,097, \$3,929,920, and \$12,075,570 respectively.

#### • Assigned for School Operations and Capital Projects:

The School Board has set aside certain fund balances for school operations and capital projects. For fiscal year 2016, the assigned fund balance is \$6,262,671 of which \$3,078,912 is for school operations and \$3,183,759 is for capital projects not restricted for a particular purpose.

#### • <u>Unassigned:</u>

The unassigned fund balance for the General Fund is \$40,640,305.

### Notes to the Basic Financial Statements June 30, 2016

Fund balances:	General Fund	Debt Service Fund - Other	Local Capital Improvement	Other Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
	Tulid	Tulia - Other	Improvement	Frojects	Tunus	Tunds
Nonspendable:						
Inventory	\$ 834,571	\$ -	\$ -	\$ -	\$ 1,685,787	\$ 2,520,358
Restricted:						
Capital projects	-	-	28,625,057	56,127,239	2,957,134	87,709,430
State categoricals	3,682,097	-	-	-	-	3,682,097
Debt service	-	3,856,843	-	-	73,077	3,929,920
Food Services	-	-	-	-	12,075,570	12,075,570
Assigned:						
School operations	3,078,912	-	-	-	-	3,078,912
Capital projects	-	-		3,183,759	-	3,183,759
Unassigned:	40,640,305	-	-	-	-	40,640,305
Total fund balances	\$48,235,885	\$ 3,856,843	\$28,625,057	\$59,310,998	\$ 16,791,568	\$ 156,820,351

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 \$40,640,305 and equates to 3.73 percent of fiscal year 2016 total general fund revenues.

### 22. Litigation

The School Board is a defendant in a number of lawsuits as of June 30, 2016. It is the opinion of the District's management, after giving consideration to the District's related insurance coverage, as well as the Florida statutory limitations on governmental liability on uninsured risks, that the amount of losses resulting from litigation, which exceeded the above-mentioned limits, would not be material to the financial position of the District.

#### DISTRICT SCHOOL BOARD OF BREVARD COUNTY REQUIRED SUPPLEMENTARY INFORMATION -SCHEDULE OF FUNDING PROGRESS OTHER POSTEMPLOYMENT BENEFITS PLAN June 30, 2016

Actuarial Valuation Date	Actuarial Value of Assets I (a)		Actuarial Accrued Liability (AAL) Projected Unit Credit ( b)		ed AAL (UAAL) (b-	Funded Ratio (a/b)	Covered Payroll (c)		UAAL as a Percent of Covered Payroll [(b-a)/c]	
Jan. 1, 2012	\$	\$	102,590,291	\$	102,590,291	0.0%	\$	260,502,913	39.38%	
Jan. 1, 2014	\$ -	\$	15,541,538	\$	15,541,538	0.0%	\$	263,365,971	5.90%	
Ian 1 2016	\$	\$	15 036 030	\$	15 036 030	0.0%	\$	277 219 187	5.42%	

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

	Annual Required		Percentage of Annual	
Fiscal Year	Contribution	Amount	Required	Net OPEB
Ending	(ARC)	Contributed	Contribution	Obligation
6/30/2014	8,812,784	2,622,095	29.75%	43,321,742
6/30/2014	1,971,166	2,022,093	140.93%	40,915,453
6/30/2016	1,962,490	2,441,472	124.41%	38,526,110

## Schedule of Brevard County District School Board Proportionate Share of Net Pension Liability Florida Retirement System Last 2 Fiscal Years\*

	2015	2014
Brevard County District School Board's proportion of the net pension liability (asset)	0.873903029%	0.873490442%
Brevard County District School Board's proportionate share of the net pension liability (asset)	\$ 112,876,297 \$	53,295,762
Brevard County District School Board's covered-employee payroll	\$ 342,344,742	334,805,743
Brevard County District School Board's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	32.97%	15.92%
Plan fiduciary net position as a percentage of the total pension liability	92.00%	96.09%

<sup>\*</sup> The amounts presented for each fiscal year were determined as of 6/30.

Note: Two years of data available for compliance with GASB Statement 68, which was adopted June 30, 2015.

## Schedule of Brevard County District School Board Proportionate Share of Net Pension Liability Health Insurance Subsidy Program Last 2 Fiscal Years\*

	2015	2014
Brevard County District School Board's proportion of the net pension liability (asset)	1.128125564%	1.126860263%
Brevard County District School Board's proportionate share of the net pension liability (asset)	\$ 115,051,062 \$	105,364,184
Brevard County District School Board's covered-employee payroll	\$ 342,344,742	334,805,743
Brevard County District School Board's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	33.61%	31.47%
Plan fiduciary net position as a percentage of the total pension liability	0.50%	0.99%

<sup>\*</sup> The amounts presented for each fiscal year were determined as of 6/30.

Note: Two years of data available for compliance with GASB Statement 68, which was adopted June 30, 2015.

#### Schedule of Brevard County District School Board Contributions Florida Retirement System Last 2 Fiscal Years\*

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

<sup>\*</sup> The amounts presented for each fiscal year were determined as of 6/30.

Note: Two years of data available for compliance with GASB Statement 68, which was adopted June 30, 2015.

#### Schedule of Brevard County District School Board Contributions Health Insurance Subsidy Program Last 2 Fiscal Years\*

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

<sup>\*</sup> The amounts presented for each fiscal year were determined as of 6/30.

Note: Two years of data available for compliance with GASB Statement 68, which was adopted June 30, 2015.

## 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, 2016

	Budgeted Ame	ounts		Variance with	
Account			Actual	Final Budget -	
Number	Original	Final	Amounts	Positive (Negative)	
3100	694 794 00	527 002 86	537 002 86	0.00	
				0.00	
3300	342,846,685.00	330,147,492.92	330,147,492.92	0.00	
3411, 3421,					
	183,977,099.00	185,145,850.31	185,145,850.31	0.00	
			0.00	0.00	
			0.00	0.00	
3423			0.00	0.00	
3418, 3419			0.00	0.00	
345X			0.00	0.00	
3496				0.00	
2400				0.00	
3400				0.00	
+	333,304,329.00	320,249,733.99	320,249,733.99	0.00	
5000	355,175,095.00	360,891,778.00	347,905,151.88	12,986,626.12	
6100	18,067,519.00	19,553,813.00	19,224,806.05	329,006.95	
6200	6,912,945.00		7,533,275.76	75,788.24	
				214,881.55	
				1,252,653.31 857,979.93	
				283,860.39	
				41,172.49	
7300	36,487,055.00	38,515,765.00	38,244,886.66	270,878.34	
7410	821,931.00	1,317,112.00	732,968.66	584,143.34	
7500	2,585,769.00	3,856,063.00	2,670,956.52	1,185,106.48	
				0.27	
				1,020,933.70	
				1,825,129.08 3,587,280.94	
				1,177,637.77	
				184,591.37	
9100	96,255.00	459,638.00	383,024.38	76,613.62	
710			0.00	0.00	
				0.00	
				0.00	
790			0.00	0.00	
7420	37.692.00	617.379.00	42.549.41	574,829.59	
9300	908,993.00	2,560,584.00	1,628,987.77	931,596.23	
	530,146,194.00	556,634,842.00	529,174,132.29	27,460,709.71	
	5,418,335.00	(30,385,086.01)	(2,924,376.30)	27,460,709.71	
2740					
				0.00	
				0.00	
3750			0.00	0.00	
3793			0.00	0.00	
893			0.00	0.00	
3720			0.00	0.00	
		10.552.21		0.00	
		19,552.21		0.00	
				0.00	
				0.00	
892			0.00	0.00	
3755			0.00	0.00	
3794			0.00	0.00	
				0.00	
			0.00	0.00	
760	6 062 659 00	6 064 722 00		0.00	
3600	6,962,658.00	6,964,722.00	6,964,722.00	0.00	
	(2,014,995.00)	(4,014,995.00)	6,964,722.00 (4,014,995.00)	0.00	
3600			6,964,722.00	0.00	
3600	(2,014,995.00)	(4,014,995.00)	6,964,722.00 (4,014,995.00)	0.00 0.00	
3600	(2,014,995.00)	(4,014,995.00)	6,964,722.00 (4,014,995.00) 2,969,279.21 0.00	0.00 0.00	
3600	(2,014,995.00) 4,947,663.00	(4,014,995.00) 2,969,279.21	6,964,722.00 (4,014,995.00) 2,969,279.21 0.00	0.00 0.00 0.00	
3600 9700	(2,014,995.00) 4,947,663.00 10,365,998.00	(4,014,995.00) 2,969,279.21 (27,415,806.80)	6,964,722.00 (4,014,995.00) 2,969,279.21 0.00 0.00 44,902.91	0.00 0.00 0.00 0.00 27,460,709.71	
3600	(2,014,995.00) 4,947,663.00	(4,014,995.00) 2,969,279.21	6,964,722.00 (4,014,995.00) 2,969,279.21 0.00	0.00 0.00 0.00	
	Number  3100 3200 3300  3411, 3421, 3423 3412, 3423 3413, 3421, 3423 3418, 3419 345X 3496  3400  5000 6100 6200 6300 6400 6500 7100 7200 7300 7410 7500 7600 7700 7800 7700 7800 7700 7800 7900 8100 8200 9100  710 720 730 730 790  8100 8200 9100  710 720 730 730 790  7420 9300  7420 9300  3710 3791 891 3750 3793 893 3720 3730 3740 3760 3715 3792 892 3755 3794 894	Account Number         Original           3100         694,794.00           3200         1,889,592.00           3300         342,846,685.00           3411, 3421, 3423         183,977,099.00           3412, 3421, 3423         3413,3421, 3423           3418, 3419         345X           3496         6,156,359.00           3400         190,133,458.00           535,564,529.00           5000         355,175,095.00           6100         18,067,519.00           6200         6,912,945.00           6300         11,602,085.00           6400         1,613,349.00           7200         1,916,130.00           7300         36,487,055.00           7410         821,931.00           7500         2,585,769.00           7600         161,094.00           7700         5,998,730.00           7800         17,948,059.00           7900         44,973,015.00           8100         11,547,408.00           8200         3,827,823.00           9100         96,255.00           7420         37,692.00           9300         908,993.00           530,146,194.00	Number	Account Number	

#### DISTRICT SCHOOL BOARD OF BREVARD COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL RESERVED FOR SPECIAL REVENUE FUNDS - FOOD SERVICES, IF MAJOR For the Fiscal Year Ended June 30, 2016

	Account		Amounts	Actual	Variance with Final Budget -
DEVENUES	Number	Original	Final	Amounts	Positive (Negative)
REVENUES Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200			0.00	0.00
State Sources	3300			0.00	0.00
Local Sources:					
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,			0.00	0.00
Capital Projects	3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues	3400	0.00	0.00	0.00	0.00
EXPENDITURES		0.00	0.00	0.00	0.00
Current:					
Instruction	5000			0.00	0.00
Student Support Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services Instruction-Related Technology	6400 6500			0.00	0.00
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 7800			0.00	0.00
Student Transportation Services Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
Debt Service: (Function 9200)			<sub>s Page Intentionally</sub> Left Bla	ık	
Redemption of Principal	710		Page Intentionally Lett	0.00	0.00
Interest Dues and Fees	720 730	Thi	s rage	0.00	0.00
Miscellaneous	790			0.00	0.00
Capital Outlay:	1,70				****
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)	+	0.00	0.00	0.00	0.00
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	-		0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans Sale of Capital Assets	3720 3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements  Discount on Refunding Lease-Purchase Agreements	3794 894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			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				_	
EVTD A ODDINIA DV ITEMC				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances	+	0.00	0.00	0.00	0.00
		0.00	0.00		
Fund Balances, July 1, 2015	2800			0.00	0.00
	2800 2891			0.00 0.00	0.00

# DISTRICT SCHOOL BOARD OF BREVARD COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL MAJOR SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS For the Fiscal Year Ended June 30, 2016

		Budgeted Ame	ounts		Variance with	
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES Federal Direct	3100	12,573,909.00	9,159,515.16	9,159,515.16	0.00	
Federal Through State and Local	3200	49,826,527.00	42,572,491.21	42,572,491.21	0.00	
State Sources	3300	63,020.00	43,520.00	43,520.00	0.00	
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,			0.00	0.00	
Operational Purposes Property Taxes Levied, Tax Redemptions and Excess Fees for	3423 3412, 3421,			0.00	0.00	
Debt Service	3423			0.00	0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,					
Capital Projects	3423			0.00	0.00	
Local Sales Taxes  Charges for Service - Food Service	3418, 3419 345X			0.00	0.00	
Impact Fees	3496			0.00	0.00	
Other Local Revenue	3.50	911.00	910.72	910.72	0.00	
Total Local Sources	3400	911.00	910.72	910.72	0.00	
Total Revenues		62,464,367.00	51,776,437.09	51,776,437.09	0.00	
EXPENDITURES						
Current: Instruction	5000	24,576,638.00	23,602,064.18	23,602,064.18	0.00	
Student Support Services	6100	6,123,034.00	5,702,741.16	5,702,741.16	0.00	
Instructional Media Services	6200	6,920.00	28,134.36	28,134.36	0.00	
Instruction and Curriculum Development Services	6300	11,028,443.00	12,149,054.79	12,149,054.79	0.00	
Instructional Staff Training Services	6400	3,828,000.00	4,007,778.18	4,007,778.18	0.00	
Instruction-Related Technology  Board	6500 7100	700,118.00 2,200.00	2,065,187.75 2,049.25	2,065,187.75 2,049.25	0.00	
General Administration	7200	1,967,963.00	1,937,712.87	1,937,712.87	0.00	
School Administration	7300	269,170.00	322,530.85	322,530.85	0.00	
Facilities Acquisition and Construction	7410	0.00	83,267.82	83,267.82	0.00	
Fiscal Services	7500	36,203.00	38,176.68	38,176.68	0.00	
Food Services Central Services	7600 7700	29,315.00 30,800.00	22,647.69 30,258.95	22,647.69 30,258.95	0.00	
Student Transportation Services	7800	441,004.00	221,123.14	221,123.14	0.00	
Operation of Plant	7900	66,157.00	54,120.15	54,120.15	0.00	
Maintenance of Plant	8100	7,400.00	11,850.80	11,850.80	0.00	
Administrative Technology Services	8200	64,426.00	64,161.39	64,161.39	0.00	
Community Services	9100	1,141,136.00	1,042,003.30	1,042,003.30	0.00	
Debt Service: (Function 9200) Redemption of Principal	710		0.00	0.00	0.00	
Interest	720		0.00	0.00	0.00	
Dues and Fees	730		0.00	0.00	0.00	
Miscellaneous	790		0.00	0.00	0.00	
Capital Outlay: Facilities Acquisition and Construction	7420	211 200 00	22,510.38	22,510.38	0.00	
Other Capital Outlay	9300	211,200.00 685,832.00	369,063.40	369,063.40	0.00	
Total Expenditures		51,215,959.00	51,776,437.09	51,776,437.09	0.00	
Excess (Deficiency) of Revenues Over (Under) Expenditures		11,248,408.00	0.00	0.00	0.00	
OTHER FINANCING SOURCES (USES)	2710			0.00	0.00	
Issuance of Bonds Premium on Sale of Bonds	3710 3791			0.00	0.00	
Discount on Sale of Bonds	891			0.00	0.00	
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00	
Premium on Lease-Purchase Agreements	3793			0.00	0.00	
Discount on Lease-Purchase Agreements	893			0.00	0.00	
Loans Sale of Capital Assets	3720 3730			0.00	0.00	
Loss Recoveries	3740			0.00	0.00	
Proceeds of Forward Supply Contract	3760			0.00	0.00	
Face Value of Refunding Bonds	3715			0.00	0.00	
Premium on Refunding Bonds	3792			0.00	0.00	
Discount on Refunding Bonds  Refunding Lease Purchase Agreements	892 3755			0.00	0.00	
Refunding Lease-Purchase Agreements  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	0.00	0.00	
Total Other Financing Sources (Uses) SPECIAL ITEMS	+	0.00	0.00	0.00	0.00	
DI ECIAL HEWIS				0.00	0.00	
EXTRAORDINARY ITEMS	1			0.00	0.00	
				0.00	0.00	
Net Change in Fund Balances		11,248,408.00	0.00	0.00	0.00	
				0.00	0.00	
Fund Balances, July 1, 2015 Adjustments to Fund Balances	2800 2891		<del></del>	0.00	0.00	

# DISTRICT SCHOOL BOARD OF BREVARD COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL RESERVED FOR SPECIAL REVENUE FUNDS - FEDERAL ECONOMIC STIMULUS PROGRAMS, IF MAJOR For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts Variance w						
	Account	Duageteu	Timounts	Actual	Final Budget -		
	Number	Original	Final	Amounts	Positive (Negative)		
REVENUES		-			· -		
Federal Direct	3100			0.00	0.00		
Federal Through State and Local	3200			0.00	0.00		
State Sources	3300			0.00	0.00		
Local Sources:	2411 2421						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00		
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,			0.00	0.00		
Debt Service	3423			0.00	0.00		
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,			0.00	0.00		
Capital Projects	3423			0.00	0.00		
Local Sales Taxes	3418, 3419			0.00	0.00		
Charges for Service - Food Service	345X			0.00	0.00		
Impact Fees	3496			0.00	0.00		
Other Local Revenue				0.00	0.00		
Total Local Sources	3400	0.00	0.00	0.00	0.00		
Total Revenues		0.00	0.00	0.00	0.00		
EXPENDITURES							
Current:	5000			0.00	0.00		
Instruction Student Support Services	5000 6100			0.00	0.00		
Instructional Media Services	6200			0.00	0.00		
Instruction and Curriculum Development Services	6300			0.00	0.00		
Instructional Staff Training Services	6400			0.00	0.00		
Instruction-Related Technology	6500			0.00	0.00		
Board	7100		, et Blank	0.00	0.00		
General Administration	7200		Intentionally Len	0.00	0.00		
School Administration	7300	This <sup>J</sup>	Page Intentionally Left Blank	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 8200			0.00	0.00		
Administrative Technology Services  Community Services	9100			0.00	0.00		
Debt Service: (Function 9200)	9100			0.00	0.00		
Redemption of Principal	710			0.00	0.00		
Interest	720			0.00	0.00		
Dues and Fees	730			0.00	0.00		
Miscellaneous	790			0.00	0.00		
Capital Outlay:							
Facilities Acquisition and Construction	7420			0.00	0.00		
Other Capital Outlay	9300			0.00	0.00		
Total Expenditures		0.00	0.00	0.00	0.00		
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00		
OTHER FINANCING SOURCES (USES) Issuance of Bonds	2710			0.00	0.00		
Premium on Sale of Bonds	3710 3791			0.00	0.00		
Discount on Sale of Bonds	891			0.00	0.00		
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00		
Premium on Lease-Purchase Agreements	3793			0.00	0.00		
Discount on Lease-Purchase Agreements	893			0.00	0.00		
Loans	3720			0.00	0.00		
Sale of Capital Assets	3730			0.00	0.00		
Loss Recoveries	3740			0.00	0.00		
Proceeds of Forward Supply Contract	3760	·		0.00	0.00		
Face Value of Refunding Bonds	3715			0.00	0.00		
Premium on Refunding Bonds	3792			0.00	0.00		
Discount on Refunding Bonds	892			0.00	0.00		
Refunding Lease-Purchase Agreements  Premium on Refunding Lease-Purchase Agreements	3755			0.00	0.00		
Discount on Refunding Lease-Purchase Agreements	3794 894			0.00	0.00		
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00		
Transfers In	3600			0.00	0.00		
Transfers Out	9700			0.00	0.00		
Total Other Financing Sources (Uses)	2.00	0.00	0.00	0.00	0.00		
SPECIAL ITEMS	†	3.00	2.00	5100	5100		
				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, 2015	2800			0.00	0.00		
Adjustments to Fund Balances	2891			0.00	0.00		
Fund Balances, June 30, 2016	2700	0.00	0.00	0.00	0.00		

#### DISTRICT SCHOOL BOARD OF BREVARD COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL RESERVED FOR SPECIAL REVENUE FUNDS - MISCELLANEOUS, IF MAJOR For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts Variance w							
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)			
REVENUES	1							
Federal Direct	3100			0.00	0.00			
Federal Through State and Local State Sources	3200 3300			0.00	0.00			
Local Sources:	3300			0.00	0.00			
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,							
Operational Purposes	3423			0.00	0.00			
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,							
Debt Service	3423			0.00	0.00			
Property Taxes Levied, Tax Redemptions and Excess Fees for 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  EXPENDITURES		0.00	0.00	0.00	0.00			
Current:								
Instruction	5000			0.00	0.00			
Student Support Services	6100			0.00	0.00			
Instructional Media Services	6200			0.00	0.00			
Instruction and Curriculum Development Services	6300			0.00	0.00			
Instructional Staff Training Services	6400			0.00	0.00			
Instruction-Related Technology  Board	6500 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 7800		This Page Intentionally Left	0.00 Blank 0.00	0.00			
Student Transportation Services Operation of Plant	7900		- " Intentionally Len	0.00	0.00			
Maintenance of Plant	8100		This Page In	0.00	0.00			
Administrative Technology Services	8200			0.00	0.00			
Community Services	9100			0.00	0.00			
Debt Service: (Function 9200)	-10							
Redemption of Principal Interest	710 720			0.00	0.00			
Dues and Fees	730			0.00	0.00			
Miscellaneous	790			0.00	0.00			
Capital Outlay:								
Facilities Acquisition and Construction	7420			0.00	0.00			
Other Capital Outlay	9300	0.00	0.00	0.00	0.00			
Total Expenditures  Excess (Deficiency) of Revenues Over (Under) Expenditures	-	0.00	0.00	0.00	0.00			
OTHER FINANCING SOURCES (USES)		0.00	0.00	0.00	0.00			
Issuance of Bonds	3710			0.00	0.00			
Premium on Sale of Bonds	3791			0.00	0.00			
Discount on Sale of Bonds	891			0.00	0.00			
Proceeds of Lease-Purchase Agreements  Premium on Lease-Purchase Agreements	3750 3793			0.00	0.00			
Discount on Lease-Purchase Agreements	893			0.00	0.00			
Loans	3720			0.00	0.00			
Sale of Capital Assets	3730			0.00	0.00			
Loss Recoveries	3740			0.00	0.00			
Proceeds of Forward Supply Contract	3760			0.00	0.00			
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 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 Transfers Out	3600 9700			0.00	0.00			
Total Other Financing Sources (Uses)	7700	0.00	0.00	0.00	0.00			
SPECIAL ITEMS		0.00	0.00	0.00	0100			
				0.00	0.00			
EXTRAORDINARY ITEMS		<u> </u>	-					
N. (Cl E I.B.)	+ +	2.55		0.00	0.00			
Net Change in Fund Balances Fund Balances, July 1, 2015	2800	0.00	0.00	0.00	0.00			
Adjustments to Fund Balances	2891			0.00	0.00			
	2700	0.00	0.00	0.00	0.00			

## DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS June 30, 2016

	Special Revenue Funds Food Other Federal Federal Economic Miscellaneous Total Non									
	Account	Food Services	Other Federal Programs	Stimulus Programs	Miscellaneous Special Revenue	Total Nonmajor Special Revenue				
	Number	410	420	430	490	Funds				
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			.=-,							
ASSETS										
Cash and Cash Equivalents	1110	12,221,827.23	0.00	0.00	0.00	12,221,827.23				
Investments Taxes Receivable, Net	1160 1120	0.00	0.00	0.00	0.00	0.00				
Accounts Receivable, Net	1131	3,606.36	0.00	0.00	0.00	3,606.36				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00				
Due From Other Agencies	1220	178,570.86	0.00	0.00	0.00	178,570.86				
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00				
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00				
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00				
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00				
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00				
Inventory Prepaid Items	1150 1230	1,685,786.89	0.00	0.00	0.00	1,685,786.89				
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00				
Total Assets	1.00	14,089,791.34	0.00	0.00	0.00	14,089,791.34				
DEFERRED OUTFLOWS OF RESOURCES		- 1,000,772.00		*****	0.00	- 1,000,772 - 101				
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		14,089,791.34	0.00	0.00	0.00	14,089,791.34				
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES										
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00				
Accrued Salaries and Benefits	2110	28,705.40	0.00	0.00	0.00	28,705.40				
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00				
Accounts Payable	2120	5,857.98	0.00	0.00	0.00	5,857.98				
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00				
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00				
Accrued Interest Payable	2210 2220	0.00	0.00	0.00	0.00	0.00				
Deposits Payable Due to Other Agencies	2220	793.23	0.00	0.00	0.00	793.23				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00				
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00				
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00				
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00				
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00				
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00				
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00				
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00				
Matured Bonds Payable  Matured Interest Payable	2180 2190	0.00	0.00	0.00	0.00	0.00				
Unearned Revenues	2410	293,078.32	0.00	0.00	0.00	293,078.32				
Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00				
Total Liabilities		328,434.93	0.00	0.00	0.00	328,434.93				
DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00				
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00				
Total Deferred Inflows of Resources FUND BALANCES		0.00	0.00	0.00	0.00	0.00				
Nonspendable:				1						
Inventory	2711	1,685,786.89	0.00	0.00	0.00	1,685,786,89				
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00				
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00				
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00				
Total Nonspendable Fund Balances	2710	1,685,786.89	0.00	0.00	0.00	1,685,786.89				
Restricted for:	2721	0.00	0.00	0.00	0.00	0.00				
Economic Stabilization Federal Required Carryover Programs	2721 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	12,075,569.52	0.00	0.00	0.00	12,075,569.52				
Restricted for	2729	0.00	0.00	0.00	0.00	0.00				
Total Restricted Fund Balances	2720	12,075,569.52	0.00	0.00	0.00	12,075,569.52				
Committed to:  Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00				
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00				
Committed for	2739	0.00	0.00	0.00	0.00	0.00				
Committed for	2739	0.00	0.00	0.00	0.00	0.00				
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00				
Assigned to:										
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 Permanent Fund	2743 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 Assigned for	2749	0.00	0.00	0.00	0.00	0.00				
Total Assigned Fund Balances	2749	0.00	0.00	0.00	0.00	0.00				
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00				
Total Fund Balances	2700	13,761,356.41	0.00	0.00	0.00	13,761,356.41				
Total Liabilities, Deferred Inflows of Resources and Fund Balances		14,089,791.34	0.00	0.00	0.00	14,089,791.34				

## DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2016

June 30, 2016							
					Debt Serv	vice Funds	
	, , [	SBE/COBI	Special Act	Sections 1011.14 &	Motor Vehicle	District	Other
	Account Number	Bonds 210	Bonds 220	1011.15, F.S., Loans 230	Revenue Bonds 240	Bonds 250	Debt Service 290
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					v		
ASSETS Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00
Casn and Casn Equivalents Investments	1110	73,076.69	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments Due From Other Agencies	1170 1220	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds Cash with Fiscal/Service Agents	1142 1114	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments Total Assets	1460	0.00 73,076.69	0.00	0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES		/3,0/6.69	0.00	0.00	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES		73,076.69	0.00	0.00	0.00	0.00	0.00
AND FUND BALANCES							
LIABILITIES							
Cash Overdraft Accrued Salaries and Benefits	2125 2110	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable Accrued Interest Payable	2250 2210	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds Due to Fiscal Agent	2162 2240	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable Construction Contracts Payable - Retained Percentage	2140 2150	0.00	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenues Total Liabilities	2410	0.00	0.00	0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES		0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues Total Deferred Inflows of Resources	2630	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCES		0.00	0.00	0.00	0.00	0.00	0.00
Nonspendable:							
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts Permanent Fund Principal	2712 2713	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for:	2721	0.00	0.00	0.00	0.00	0.00	0.00
Economic Stabilization Federal Required Carryover Programs	2721 2722	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725 2726	73,076.69 0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	73,076.69	0.00	0.00	0.00	0.00	0.00
Committed to: Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances Assigned to:	2730	0.00	0.00	0.00	0.00	0.00	0.00
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Assigned for	2744 2749	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances Total Liabilities, Deferred Inflows of	2700	73,076.69	0.00	0.00	0.00	0.00	0.00
Resources and Fund Balances	i	73,076.69	0.00	0.00	0.00	0.00	0.00

## DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2016

	Account	ARRA Debt Service	Total Nonmajor Debt Service
	Number	299	Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS Cash and Cash Equivalents	1110	0.00	0.0
nvestments	1160	0.00	73.076.6
Taxes Receivable, Net	1120	0.00	0.0
Accounts Receivable, Net	1131	0.00	0.0
nterest Receivable on Investments	1170	0.00	0.0
Due From Other Agencies	1220	0.00	0.0
Due From Budgetary Funds	1141	0.00	0.0
Due From Insurer	1180	0.00	0.0
Deposits Receivable	1210	0.00	0.0
Due From Internal Funds	1142	0.00	0.0
Cash with Fiscal/Service Agents nventory	1114 1150	0.00	0.0
Prepaid Items	1230	0.00	0.0
Long-Term Investments	1460	0.00	0.0
Total Assets	1400	0.00	73,076.6
DEFERRED OUTFLOWS OF RESOURCES		0.00	73,070.0
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.0
Total Deferred Outflows of Resources		0.00	0.0
Total Assets and Deferred Outflows of Resources		0.00	73,076.6
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES			
Cash Overdraft	2125	0.00	0.0
Accrued Salaries and Benefits	2110	0.00	0.0
Payroll Deductions and Withholdings	2170	0.00	0.0
Accounts Payable	2120	0.00	0.0
Sales Tax Payable	2260	0.00	0.0
Current Notes Payable	2250	0.00	0.0
Accrued Interest Payable	2210	0.00	0.0
Deposits Payable	2220	0.00	0.0
Due to Other Agencies	2230	0.00	0.0
Due to Budgetary Funds	2161	0.00	0.0
Due to Internal Funds	2162	0.00	0.0
Due to Fiscal Agent	2240	0.00	0.0
Pension Liability Other Postemployment Benefits Liability	2115 2116	0.00	0.0
Judgments Payable	2130	0.00	0.0
Construction Contracts Payable	2140	0.00	0.0
Construction Contracts Payable - Retained Percentage	2150	0.00	0.0
Matured Bonds Payable	2180	0.00	0.0
Matured Interest Payable	2190	0.00	0.0
Unearned Revenues	2410	0.00	0.0
Unavailable Revenues	2410	0.00	0.0
Total Liabilities		0.00	0.0
DEFERRED INFLOWS OF RESOURCES			
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.0
Deferred Revenues	2630	0.00	0.0
FUND BALANCES		0.00	0.0
Nonspendable:			
Inventory	2711	0.00	0.0
Prepaid Amounts	2712	0.00	0.0
Permanent Fund Principal	2713	0.00	0.0
Other Not in Spendable Form	2719	0.00	0.0
Total Nonspendable Fund Balances	2710	0.00	0.0
Restricted for:	i i		
Economic Stabilization	2721	0.00	0.0
Federal Required Carryover Programs	2722	0.00	0.0
State Required Carryover Programs	2723	0.00	0.0
Local Sales Tax and Other Tax Levy	2724	0.00	0.0
Debt Service	2725	0.00	73,076.6
Capital Projects	2726	0.00	0.0
Restricted for	2729	0.00	0.0
Restricted for  Total Restricted Fund Balances	2729 2720	0.00	73,076.6
Total Restricted Fund Balances  Committed to:	2/20	0.00	/3,0/6.6
Economic Stabilization	2731	0.00	0.0
Contractual Agreements	2732	0.00	0.0
Committed for	2739	0.00	0.0
Committed for	2739	0.00	0.0
Total Committed Fund Balances	2730	0.00	0.0
Assigned to:			
Special Revenue	2741	0.00	0.0
Debt Service	2742	0.00	0.0
Capital Projects	2743	0.00	0.0
Permanent Fund	2744	0.00	0.0
Assigned for	2749	0.00	0.0
Assigned for	2749	0.00	0.0
Total Assigned Fund Balances	2740	0.00	0.0
Total Unassigned Fund Balances  Total Fund Balances	2750 2700	0.00	72 076 6
Total Fund Balances Fotal Liabilities, Deferred Inflows of	2/00	0.00	73,076.6
i viai manifices. Defetteu filliows Ul		0.00	73,076.6

		1					Capital Projects Funds
		Capital Outlay Bond Issues	Special Act	Sections 1011.14 &	Public Education	District	Capital Outlay and
	Account	(COBI) 310	Bonds 320	1011.15, F.S., Loans	Capital Outlay (PECO)	Bonds 350	Debt Service 360
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Number	310	320	330	340	330	300
ASSETS							
Cash and Cash Equivalents	1110 1160	0.00	0.00	0.00	0.00	0.00	1,982,200.57
Investments Taxes Receivable, Net	1120	0.00	0.00	86,195.18 0.00	0.00	0.00	114,255.21
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	1,075,156.23	0.00	17,948.80
Due From Budgetary Funds Due From Insurer	1141 1180	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114 1150	0.00	0.00	0.00	0.00	0.00	0.00
Inventory Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	86,195.18	1,075,156.23	0.00	2,114,404.58
DEFERRED OUTFLOWS OF RESOURCES Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1910	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		0.00	0.00	86,195.18	1,075,156.23	0.00	2,114,404.58
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES							
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	6,343.24	5,255.58	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable  Deposits Payable	2210 2220	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	985.70	127,636.89	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent Pension Liability	2240 2115	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2115	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	38,735.20	121,716.26	0.00	0.00
Construction Contracts Payable - Retained Percentage  Matured Bonds Payable	2150 2180	0.00	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities DEFERRED INFLOWS OF RESOURCES		0.00	0.00	46,064.14	254,608.73	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	17,948.80
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	17,948.80
FUND BALANCES Nonspendable:							
Inventory	2711	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form  Total Nonspendable Fund Balances	2719 2710	0.00	0.00	0.00	0.00	0.00	0.00
Restricted for:							
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs  State Required Carryover Programs	2722 2723	0.00	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs  Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	40,131.04	820,547.50	0.00	2,096,455.78
Restricted for Restricted for	2729 2729	0.00	0.00	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2729	0.00	0.00	40,131.04	820,547.50	0.00	2,096,455.78
Committed to:				,			
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Agreements Committed for	2732 2739	0.00	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00	0.00	0.00
Assigned to:	2741		0.00				0.00
Special Revenue  Debt Service	2741 2742	0.00	0.00	0.00	0.00	0.00	0.00
Capital Projects	2742	0.00	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Total Assigned Fund Balancas	2749 2740	0.00	0.00	0.00	0.00	0.00	0.00
Total Assigned Fund Balances Total Unassigned Fund Balances	2740	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund Balances	2700	0.00	0.00	40,131.04	820,547.50	0.00	2,096,455.78
Total Liabilities, Deferred Inflows of							
Resources and Fund Balances	I	0.00	0.00	86,195.18	1,075,156.23	0.00	2,114,404.58

## DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2016

SSST   100	June 30, 2016						
			V 16 5.1	W . 10 51	0.1	1001	
STATE AND PETFERED OUT LOWN OF RESOURCES  **Author of An Expension**  **Author of An E		Account					
SSST   100							
Table   Tabl	ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
Section   10		1110	0.00	0.00	0.00	0.00	1 002 200 57
Trans.   T							/ / /
Section   170	Taxes Receivable, Net						0.00
200   200	Accounts Receivable, Net						0.00
Note From Displayer Pumble   141	Interest Receivable on Investments						0.00
No From Reverse   188							
April   Processor   170   17							
Ne Front Inconst Facility   142							0.00
Name	Due From Internal Funds						0.00
Prompt From   120	Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Company   Comp	Inventory						0.00
Treat Assets							0.00
DEFERRED OFFE OFFE OFFE OFFE OFFE OFFE OFFE OF		1460					
Accommand Decrease in Fair Value of Relaying Derivatives   910			0.00	0.00	0.00	0.00	3,273,733.99
Company   Comp		1910	0.00	0.00	0.00	0.00	0.00
AMBILITIS   PTEMBER INFERROR NETS   1215   0.00	Total Deferred Outflows of Resources						0.00
ADD PIND BALLANCES  Land Coverable  Land Cover	Total Assets and Deferred Outflows of Resources		0.00	0.00	0.00	0.00	3,275,755.99
ADMINITIES	LIABILITIES, DEFERRED INFLOWS OF RESOURCES						
Pack   Control							
Name   Sankan and Bonefits   210		2125	0.00	0.00	0.00	0.00	0.00
Paymell Declarations and Wishboldings	Accrued Salaries and Benefits						0.00
Necessart Psychole	Payroll Deductions and Withholdings						0.00
Summer   Company   Compa	Accounts Payable	2120	0.00	0.00	0.00	0.00	11,598.82
Necessary Language   2210	Sales Tax Payable						0.00
Deposite Papale    2220   0.00   0.	·						0.00
Dec   One							0.00
Die to Begegen Finals							0.00
Design   Agent   2240	Due to Budgetary Funds						128,622.59
Peasing Liability	Due to Internal Funds						0.00
Other Posternal Peneris Lishinity	Due to Fiscal Agent						0.00
Indegenents Payable							
Construction Contracts Payable   2140							
Construction Contracts Payable - Returned Percentage							
Manued Interest Psyable	Construction Contracts Payable - Retained Percentage						0.00
	Matured Bonds Payable						0.00
District   District							0.00
Total Labibilities							
DEFERRED INFLOWS OF RESOURCES   2610		2410					
Deferred Inflows of Resources   2630   0.00   0.00   0.00   0.00   0.00   17,948.87	DEFERRED INFLOWS OF RESOURCES				-	****	
Total Deferred Inflows of Resources	Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
New Notes   Perpent Amounts	Deferred Revenues	2630					17,948.80
Nonspendable:			0.00	0.00	0.00	0.00	17,948.80
Inventory							
Pepaid Amounts		2711	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form         2719         0.00 <t< td=""><td>,</td><td></td><td></td><td></td><td></td><td></td><td>0.00</td></t<>	,						0.00
Total Nonspendable Fund Balances	Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Restricted for   Capture	1						0.00
Economic Stabilization   2721   0.00   0.0		2710	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs		2721	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs   2723   0.00							0.00
Local Sales Tax and Other Tax Levy   2724   0.00							0.00
Capital Projects         2726         0.00         0.00         0.00         0.00         2,957,134.32           Restricted for         2729         0.00		2724	0.00	0.00	0.00	0.00	0.00
Restricted for 2729 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Restricted for 2729 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.							0.00
Restricted for   2729   0.00							2,957,134.32
Total Restricted Fund Balances   2720   0.00   0.00   0.00   0.00   2,957,134.32							0.00
Committed to:							
Economic Stabilization   2731   0.00   0.0		2/20	0.00	0.00	5.00	5.00	2,731,134.32
Contractual Agreements		2731	0.00	0.00	0.00	0.00	0.00
Committed for   2739   0.00	Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Total Committed Fund Balances         2730         0.00         0.00         0.00         0.00           Assigned to:         8         8         8         8         8         8         8         8         8         9         9         0.00         0.							0.00
Assigned to: Special Revenue 2741 0.00 0.00 0.00 0.00 0.00 0.00 Debt Service 2742 0.00 0.00 0.00 0.00 0.00 0.00 Capital Projects 2743 0.00 0.00 0.00 0.00 0.00 0.00 Permanent Fund 2744 0.00 0.00 0.00 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 0.00 0.00 0.00 Assigned for 2749 0.00 0.00 0.00 0.00 0.00 0.00 Total Assigned Fund Balances 2740 0.00 0.00 0.00 0.00 0.00 0.00 Total Unassigned Fund Balances 2750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Total Habilances 2750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Total Habilances 2750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0							0.00
Special Revenue         2741         0.00         0.00         0.00         0.00         0.00           Debt Service         2742         0.00<		2/30	0.00	0.00	0.00	0.00	0.00
Debt Service   2742   0.00		2741	0.00	0.00	0.00	0.00	0.00
Capital Projects         2743         0.00         0.00         0.00         0.00         0.00           Permanent Fund         2744         0.00         0.00         0.00         0.00         0.00           Assigned for         2749         0.00         0.00         0.00         0.00         0.00           Assigned for         2749         0.00         0.00         0.00         0.00         0.00           Total Assigned Fund Balances         2740         0.00         0.00         0.00         0.00         0.00           Total Unassigned Fund Balances         2750         0.00         0.00         0.00         0.00         0.00           Total Balances         2700         0.00         0.00         0.00         0.00         2,957,134.3           Total Liabilities, Deferred Inflows of							0.00
Permanent Fund         2744         0.00         0.00         0.00         0.00         0.00           Assigned for         2749         0.00         0.00         0.00         0.00         0.00           Assigned for         2749         0.00         0.00         0.00         0.00         0.00           Total Assigned Fund Balances         2740         0.00         0.00         0.00         0.00         0.00           Total Unassigned Fund Balances         2750         0.00         0.00         0.00         0.00         0.00           Total Fund Balances         2700         0.00         0.00         0.00         0.00         2,957,134.32           Total Liabilities, Deferred Inflows of         0.00							0.00
Assigned for         2749         0.00         0.00         0.00         0.00         0.00           Total Assigned Fund Balances         2740         0.00         0.00         0.00         0.00         0.00         0.00           Total Unassigned Fund Balances         2750         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         2,957,134,32           Total Liabilities, Deferred Inflows of         0.00         0.00         0.00         0.00         0.00         2,957,134,32	Permanent Fund	2744		0.00	0.00		0.00
Total Assigned Fund Balances         2740         0.00         0.00         0.00         0.00         0.00           Total Unassigned Fund Balances         2750         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         2,957,134.37         0.00         0.00         0.00         0.00         2,957,134.37         0.00         0.							0.00
Total Unassigned Fund Balances         2750         0.00         0.00         0.00         0.00         0.00           Fotal Fund Balances         2700         0.00         0.00         0.00         0.00         0.00         2,957,134.33           Fotal Liabilities, Deferred Inflows of         0.00         0.00         0.00         0.00         2,957,134.33							0.00
Total Fund Balances         2700         0.00         0.00         0.00         0.00         2,957,134.32           Total Liabilities, Deferred Inflows of <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0.00</td>							0.00
Total Liabilities, Deferred Inflows of							2,957,134.32
	Total Liabilities, Deferred Inflows of		5.50	0.00	3.00	3.00	_,. 5 /,15 1132
	Resources and Fund Balances	<u> </u>	0.00	0.00	0.00	0.00	3,275,755.99

## DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING BALANCE SHEET (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS June 30, 2016

		Permanent	Total Nonmajor
	Account	Fund	Governmental
A CORPTO AND DEFENDED OVERLY ONLY OF DECOVIDERS	Number	000	Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES ASSETS			
Cash and Cash Equivalents	1110	0.00	14,204,027.8
Investments	1160	0.00	273,527.0
Γaxes Receivable, Net	1120	0.00	0.0
Accounts Receivable, Net	1131	0.00	3,606.3
Interest Receivable on Investments Due From Other Agencies	1170 1220	0.00	1,271,675.8
Due From Budgetary Funds	1141	0.00	1,2/1,0/3.8
Due From Insurer	1180	0.00	0.0
Deposits Receivable	1210	0.00	0.0
Due From Internal Funds	1142	0.00	0.0
Cash with Fiscal/Service Agents	1114	0.00	0.0
nventory Prepaid Items	1150 1230	0.00	1,685,786.8
Long-Term Investments	1460	0.00	0.0
Total Assets	1100	0.00	17,438,624.0
DEFERRED OUTFLOWS OF RESOURCES			.,, .
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.0
Total Deferred Outflows of Resources		0.00	0.0
Total Assets and Deferred Outflows of Resources LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES LIABILITIES		0.00	17,438,624.0
Cash Overdraft	2125	0.00	0.0
Accrued Salaries and Benefits	2110	0.00	28,705.4
Payroll Deductions and Withholdings Accounts Payable	2170 2120	0.00	0.0 17,456.8
Sales Tax Payable	2260	0.00	17,436.8
Current Notes Payable	2250	0.00	0.0
Accrued Interest Payable	2210	0.00	0.0
Deposits Payable	2220	0.00	0.0
Due to Other Agencies	2230	0.00	793.2
Due to Budgetary Funds Due to Internal Funds	2161 2162	0.00	128,622.5
Due to Fiscal Agent	2240	0.00	0.0
Pension Liability	2115	0.00	0.0
Other Postemployment Benefits Liability	2116	0.00	0.0
ludgments Payable	2130	0.00	0.0
Construction Contracts Payable	2140	0.00	160,451.4
Construction Contracts Payable - Retained Percentage  Matured Bonds Payable	2150 2180	0.00	0.0
Matured Interest Payable	2190	0.00	0.0
Unearned Revenues	2410	0.00	293,078.3
Unavailable Revenues	2410	0.00	0.0
Total Liabilities		0.00	629,107.8
DEFERRED INFLOWS OF RESOURCES	2610	0.00	0.0
Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues	2610 2630	0.00	0.0 17,948.8
Total Deferred Inflows of Resources	2030	0.00	17,948.8
FUND BALANCES		****	
Nonspendable:			
Inventory	2711	0.00	1,685,786.8
Prepaid Amounts	2712	0.00	0.0
Permanent Fund Principal Other Not in Spendable Form	2713 2719	0.00	0.0
Total Nonspendable Fund Balances	2710	0.00	1,685,786.8
Restricted for:			,,
Economic Stabilization	2721	0.00	0.0
Federal Required Carryover Programs	2722	0.00	0.0
State Required Carryover Programs	2723	0.00	0.0
Local Sales Tax and Other Tax Levy Debt Service	2724 2725	0.00	73,076.6
Capital Projects	2726	0.00	2,957,134.3
Restricted for	2729	0.00	12,075,569.5
Restricted for	2729	0.00	0.0
Total Restricted Fund Balances	2720	0.00	15,105,780.5
Committed to:			
Economic Stabilization	2731 2732	0.00	0.0
Contractual Agreements Committed for	2739	0.00	0.0
Committed for	2739	0.00	0.0
Total Committed Fund Balances	2730	0.00	0.0
Assigned to:			
Special Revenue	2741	0.00	0.0
Debt Service	2742	0.00	0.0
Capital Projects	2743	0.00	0.0
Permanent Fund Assigned for	2744 2749	0.00	0.0
Assigned for	2749	0.00	0.0
Total Assigned Fund Balances	2749	0.00	0.0
Total Unassigned Fund Balances	2750	0.00	0.0
Total Fund Balances	2700	0.00	16,791,567.4
total runu balances			
Fotal Liabilities, Deferred Inflows of	-,,,,		

## 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, 2016

	Special Revenue Funds					
	Account Number	Food Services 410	Other Federal Programs 420	Federal Economic Stimulus Programs 430	Miscellaneous Special Revenue 490	Total Nonmajor Special Revenue Funds
REVENUES	Number	410	420	430	470	Funds
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	22,908,105.39	0.00	0.00	0.00	22,908,105.39
State Sources	3300	337,438.00	0.00	0.00	0.00	337,438.00
Local Sources:  Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,					
Debt Service	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,					
Capital Projects	3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes  Charges for Service - Food Service	3418, 3419 345X	9,067,726.42	0.00	0.00	0.00	9,067,726.42
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	3490	249,676.92	0.00	0.00	0.00	249,676.92
Total Local Sources	3400	9,317,403.34	0.00	0.00	0.00	9,317,403.34
Total Revenues		32,562,946.73	0.00	0.00	0.00	32,562,946.73
EXPENDITURES						
Current:						
Instruction Student Support Services	5000 6100	0.00	0.00	0.00	0.00	0.00
Student Support Services Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Fiscal Services	7410 7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	29,394,898.65	0.00	0.00	0.00	29,394,898.65
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	87,310.94	0.00	0.00	0.00	87,310.94
Other Capital Outlay	9300	1,032,925.40	0.00	0.00	0.00	1,032,925.40
Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures	+	30,515,134.99 2,047,811.74	0.00	0.00	0.00	30,515,134.99 2,047,811.74
OTHER FINANCING SOURCES (USES)	+	2,047,611.74	0.00	0.00	0.00	2,047,611.74
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 Sale of Capital Assets	3720 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  Premium on Refunding Lease-Purchase Agreements	3755 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	(980,722.05)	0.00	0.00	0.00	(980,722.05)
Total Other Financing Sources (Uses)		(980,722.05)	0.00	0.00	0.00	(980,722.05)
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		1,067,089.69	0.00	0.00	0.00	1,067,089.69
Fund Balances, July 1, 2015	2800	12,694,266.72	0.00	0.00	0.00	12,694,266.72
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2016	2700	13,761,356.41	0.00	0.00	0.00	13,761,356.41

## 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, 2016

					Debt Servi	ce Funds
		SBE/COBI	Special Act	Sections 1011.14 &	Motor Vehicle	District
	Account	Bonds	Bonds	1011.15, F.S., Loans	Revenue Bonds	Bonds
REVENUES	Number	210	220	230	240	250
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	735,627.66	0.00	0.00	0.00	0.00
Local Sources:						
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	0.00	0.00	0.00	0.00	0.00
Debt Service	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for 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		735,627.66	0.00	0.00	0.00	0.00
EXPENDITURES						
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board General Administration	7100 7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	578,000.00	0.00	0.00	0.00	0.00
Interest	720	177,109.47	0.00	0.00	0.00	0.00
Dues and Fees	730	228.30	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay:	7420	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction Other Capital Outlay	7420 9300	0.00	0.00	0.00	0.00	0.00
Total Expenditures	9300	755,337.77	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures	+	(19,710.11)	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)	+	(17,710.11)	0.00	0.00	0.00	0.00
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 3770	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account Face Value of Refunding Bonds	37/0	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	T	$\neg$				·
	1	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS		0.00	0	0 ==	2	ē ==
Not Change in Family Balances	+ +	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances	+	(19,710.11)	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2015	2800	92,786.80	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2016	2700	73,076.69	0.00	0.00	0.00	0.00

# DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2016

	<del> </del>	Other	ARRA	Total Namesian
				Total Nonmajor
	Account Number	Debt Service 290	Debt Service 299	Debt Service Funds
REVENUES	Number	290	299	runus
Federal Direct	3100	0.00	0.00	0.0
Federal Through State and Local	3200	0.00	0.00	0.00
State Sources	3300	0.00	0.00	735,627.60
Local Sources:				
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,			
Operational Purposes	3423	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,			
Debt Service	3423	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,	0.00	0.00	0.00
Capital Projects	3423	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.0
Charges for Service - Food Service	345X	0.00	0.00	0.0
Impact Fees Other Local Revenue	3496	0.00	0.00	0.0
Total Local Sources	3400	0.00	0.00	0.0
Total Revenues	3400	0.00	0.00	735,627.6
EXPENDITURES		0.00	0.00	755,027.0
Current:				
Instruction	5000	0.00	0.00	0.0
Student Support Services	6100	0.00	0.00	0.0
Instructional Media Services	6200	0.00	0.00	0.0
Instruction and Curriculum Development Services	6300	0.00	0.00	0.0
Instructional Staff Training Services	6400	0.00	0.00	0.0
Instruction-Related Technology	6500	0.00	0.00	0.0
Board	7100	0.00	0.00	0.0
General Administration	7200	0.00	0.00	0.0
School Administration	7300	0.00	0.00	0.0
Facilities Acquisition and Construction	7410	0.00	0.00	0.0
Fiscal Services	7500	0.00	0.00	0.0
Food Services	7600	0.00	0.00	0.0
Central Services	7700	0.00	0.00	0.0
Student Transportation Services	7800	0.00	0.00	0.0
Operation of Plant	7900	0.00	0.00	0.0
Maintenance of Plant	8100	0.00	0.00	0.0
Administrative Technology Services	8200	0.00	0.00	0.0
Community Services	9100	0.00	0.00	0.0
Debt Service: (Function 9200)				
Redemption of Principal	710	0.00	0.00	578,000.0
Interest	720	0.00	0.00	177,109.4
Dues and Fees	730	0.00	0.00	228.3
Miscellaneous	790	0.00	0.00	0.0
Capital Outlay:				
Facilities Acquisition and Construction	7420	0.00	0.00	0.0
Other Capital Outlay	9300	0.00	0.00	0.0
Total Expenditures		0.00	0.00	755,337.7
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	(19,710.1
OTHER FINANCING SOURCES (USES)				
Issuance of Bonds	3710	0.00	0.00	0.0
Premium on Sale of Bonds	3791	0.00	0.00	0.0
Discount on Sale of Bonds	891	0.00	0.00	0.0
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.0
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.0
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.0
Loans Sale of Capital Assets	3720 3730	0.00	0.00	0.0
Loss Recoveries	3740	0.00	0.00	0.0
Proceeds of Forward Supply Contract	3760 3770	0.00	0.00	0.0
Proceeds from Special Facility Construction Account				
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 3792	0.00	0.00	0.0
Discount on Refunding Bonds	892	0.00	0.00	0.0
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.0
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.0
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.0
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.0
Fransfers In	3600	0.00	0.00	0.0
Transfers Out	9700	0.00	0.00	0.0
Fotal Other Financing Sources (Uses)	2700	0.00	0.00	0.0
SPECIAL ITEMS	+ +	0.00	0.00	0.0
DI LOND TENIS		0.00	0.00	0.0
EXTRAORDINARY ITEMS	+ +	0.00	0.00	0.0
ELITATION IN THE WO		0.00	0.00	0.0
Net Change in Fund Balances	+ +	0.00	0.00	(19,710.1
	2000			
Fund Balances, July 1, 2015	2800	0.00	0.00	92,786.8
Adjustments to Fund Balances	2891	0.00	0.00	72.076
Fund Balances, June 30, 2016	2700	0.00	0.00	73,076.0

## 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, 2016

		Capital Outlay Bond Issues	Special Act	Sections 1011.14 &	Public Education	District
	Account Number	(COBI) 310	Bonds 320	1011.15, F.S., Loans 330	Capital Outlay (PECO) 340	Bonds 350
REVENUES	Number	310	320	330	340	330
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	1,734,190.00	0.00
Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,					
Operational Purposes	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,					
Debt Service	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for 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 EXPENDITURES		0.00	0.00	0.00	1,734,190.00	0.00
Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology Board	6500 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	93,033.47	1,166,986.09	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  Maintenance of Plant	7900 8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Miscellaneous  Capital Outlay:	790	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7420	0.00	0.00	817,691.17	2,818.00	0.00
Other Capital Outlay	9300	0.00	0.00	9,825.44	204,688.06	0.00
Total Expenditures		0.00	0.00	920,550.08	1,374,492.15	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	(920,550.08)	359,697.85	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  Discount on Sale of Bonds	3791 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 Proceeds from Special Facility Construction Account	3760 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 Transfers Out	3600 9700	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources (Uses)	9/00	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	0.00	0.00
EXTRAORDINARY ITEMS						
N (Cl E. ID)		0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balances Fund Balances, July 1, 2015	2800	0.00	0.00	(920,550.08) 960,681.12	359,697.85 460,849.65	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2016	2700	0.00	0.00	40,131.04	820,547.50	0.00

# DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2016

		G : 1D : . E 1				
	-	Capital Projects Funds Capital Outlay and	Nonvoted Capital	Voted Capital	Other	ARRA
	Account	Debt Service	Improvement Fund	Improvement Fund	Capital Projects	Capital Projects
DEVENIES	Number	360	370	380	390	399
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	1,984,147.33	0.00	0.00	0.00	0.00
Local Sources:	2411 2421					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	0.00	0.00	0.00	0.00	0.00
Debt Service	3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,					
Capital Projects	3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes  Charges for Service - Food Service	3418, 3419 345X	0.00	0.00	0.00	0.00	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		1,984,147.33	0.00	0.00	0.00	0.00
EXPENDITURES Current:						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services Instruction Related Technology	6400 6500	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology  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	64,278.62	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600 7700	0.00	0.00	0.00	0.00	0.00
Central Services Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Debt Service: (Function 9200)	710	0.00	0.00	0.00	0.00	0.00
Redemption of Principal Interest	710 720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	1,946.76	0.00	0.00	0.00	0.00
Miscellaneous	790	0.00	0.00	0.00	0.00	0.00
Capital Outlay:						
Facilities Acquisition and Construction	7420	282,829.87	0.00	0.00	0.00	0.00
Other Capital Outlay  Total Expenditures	9300	0.00 349,055.25	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		1,635,092.08	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)		2,000,00=000		****	****	
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  Premium on Lease-Purchase Agreements	3750 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 Proceeds from Special Facility Construction Account	3760 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 894	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements 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		1,635,092.08	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2015	2800	461,363.70	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2016	2700	2,096,455.78	0.00	0.00	0.00	0.00

# DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANG NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2016

		Total Nonmajor
	Account	Capital Projects
	Number	Funds
REVENUES		
Federal Direct	3100	0.00
Federal Through State and Local State Sources	3200 3300	3,718,337.33
Local Sources:	3300	3,710,337.3.
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,	
Operational Purposes	3423	0.0
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,	
Debt Service Property Taxes Levied, Tax Redemptions and Excess Fees for	3423	0.0
Capital Projects	3413, 3421, 3423	0.0
Local Sales Taxes	3418, 3419	0.0
Charges for Service - Food Service	345X	0.0
Impact Fees	3496	0.0
Other Local Revenue		0.0
Total Local Sources	3400	0.0
Total Revenues EXPENDITURES		3,718,337.3
EXPENDITURES Current:		
Instruction	5000	0.0
Student Support Services	6100	0.0
Instructional Media Services	6200	0.0
Instruction and Curriculum Development Services	6300	0.0
Instructional Staff Training Services	6400	0.0
Instruction-Related Technology	6500	0.0
Board General Administration	7100 7200	0.0
School Administration	7300	0.0
Facilities Acquisition and Construction	7410	1,324,298.1
Fiscal Services	7500	0.0
Food Services	7600	0.0
Central Services	7700	0.0
Student Transportation Services	7800	0.0
Operation of Plant  Maintenance of Plant	7900	0.0
Administrative Technology Services	8100 8200	0.0
Community Services	9100	0.0
Debt Service: (Function 9200)		
Redemption of Principal	710	0.0
Interest	720	0.0
Dues and Fees	730	1,946.7
Miscellaneous	790	0.0
Capital Outlay: Facilities Acquisition and Construction	7420	1,103,339.0
Other Capital Outlay	9300	214,513.5
Total Expenditures		2,644,097.4
Excess (Deficiency) of Revenues Over (Under) Expenditures		1,074,239.8
OTHER FINANCING SOURCES (USES)		
Issuance of Bonds	3710	0.0
Premium on Sale of Bonds	3791	0.0
Discount on Sale of Bonds Proceeds of Lease-Purchase Agreements	891 3750	0.0
Premium on Lease-Purchase Agreements	3793	0.0
Discount on Lease-Purchase Agreements	893	0.0
Loans	3720	0.0
Sale of Capital Assets	3730	0.0
Loss Recoveries	3740	0.0
Proceeds of Forward Supply Contract	3760	0.0
Proceeds from Special Facility Construction Account	3770	0.0
Face Value of Refunding Bonds Premium on Refunding Bonds	3715 3792	0.0
Discount on Refunding Bonds	892	0.0
Refunding Lease-Purchase Agreements	3755	0.0
Premium on Refunding Lease-Purchase Agreements	3794	0.0
Discount on Refunding Lease-Purchase Agreements	894	0.0
Payments to Refunding Escrow Agent (Function 9299)	760	0.0
Transfers In	3600	0.0
Transfers Out Total Other Financing Sources (Uses)	9700	0.0
SPECIAL ITEMS	† †	
EXTRAORDINARY ITEMS		0.0
Net Change in Fund Balances	+ +	0.0 1,074,239.8
Fund Balances, July 1, 2015	2800	1,882,894.4
Adjustments to Fund Balances	2891	0.0
Fund Balances, June 30, 2016	2700	2,957,134.3

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

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# DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED) NONMAJOR GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2016

	Account Number	Permanent Funds 000	Total Nonmajor Governmental Funds
REVENUES			
Federal Direct Federal Through State and Local	3100 3200	0.00	0.00 22,908,105.39
State Sources	3300	0.00	4,791,402.99
Local Sources:			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,		
Operational Purposes	3423	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,	0.00	0.00
Capital Projects	3423	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00
Charges for Service - Food Service	345X	0.00	9,067,726.42
Impact Fees Other Local Revenue	3496	0.00	0.00 249,676.92
Total Local Sources	3400	0.00	9,317,403.34
Total Revenues		0.00	37,016,911.72
EXPENDITURES			
Current:	5000	0.00	0.00
Instruction Student Support Services	5000 6100	0.00	0.00
Instructional Media Services	6200	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00
Board General Administration	7100 7200	0.00	0.00
School Administration	7300	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	1,324,298.18
Fiscal Services	7500	0.00	0.00
Food Services	7600	0.00	29,394,898.65
Central Services Student Transportation Services	7700 7800	0.00	0.00
Operation of Plant	7900	0.00	0.00
Maintenance of Plant	8100	0.00	0.00
Administrative Technology Services	8200	0.00	0.00
Community Services	9100	0.00	0.00
Debt Service: (Function 9200) Redemption of Principal	710	0.00	578,000.00
Interest	720	0.00	177,109.47
Dues and Fees	730	0.00	2,175.06
Miscellaneous	790	0.00	0.00
Capital Outlay:	7420	0.00	1 100 (40 00
Facilities Acquisition and Construction Other Capital Outlay	7420 9300	0.00	1,190,649.98 1,247,438.90
Total Expenditures	2500	0.00	33,914,570.24
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	3,102,341.48
OTHER FINANCING SOURCES (USES)			
Issuance of Bonds	3710	0.00	0.00
Premium on Sale of Bonds  Discount on Sale of Bonds	3791 891	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00
Loans Color of Control Appeter	3720	0.00	0.00
Sale of Capital Assets Loss Recoveries	3730 3740	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00
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 Discount on Refunding Bonds	3792	0.00	0.00
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 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 Total Other Financing Sources (Uses)	9700	0.00	(980,722.05) (980,722.05)
SPECIAL ITEMS		0.00	(980,722.03)
EXTRAORDINARY ITEMS	1	0.00	0.00
Net Change in Fund Balances	+	0.00	2,121,619.43
Fund Balances, July 1, 2015	2800	0.00	14,669,947.99
Adjustments to Fund Balances	2891	0.00	0.00
Fund Balances, June 30, 2016	2700	0.00	16,791,567.42

The 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 $\frac{410}{2}$ For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts			Variance with	
	Account			Actual	Final Budget -
DEVENUES	Number	Original	Final	Amounts	Positive (Negative)
REVENUES Federal Direct	3100				0.00
Federal Through State and Local	3200	21,894,118.00	22,908,105.39	22,908,105.39	0.00
State Sources	3300	357,101.00	337,438.00	337,438.00	0.00
Local Sources:					
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	3412, 3421,				0.00
Debt Service	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				
Capital Projects	3423				0.00
Local Sales Taxes  Charges for Service - Food Service	3418, 3419 345X	9,581,281.00	9,067,726.42	9,067,726.42	0.00
Impact Fees	3496	9,581,281.00	9,007,720.42	9,007,720.42	0.00
Other Local Revenue	3.70	260,939.00	249,676.92	249,676.92	0.00
Total Local Sources	3400	9,842,220.00	9,317,403.34	9,317,403.34	0.00
Total Revenues		32,093,439.00	32,562,946.73	32,562,946.73	0.00
EXPENDITURES					
Current: Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration School Administration	7200 7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services	7500				0.00
Food Services	7600	30,319,776.00	31,326,830.52	29,394,898.65	1,931,931.87
Central Services	7700	/ /	- //	. , ,	0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services  Community Services	8200 9100				0.00
Debt Service: (Function 9200)	9100				0.00
Redemption of Principal	710				0.00
Interest	720				0.00
Dues and Fees	730				0.00
Miscellaneous	790				0.00
Capital Outlay:	7.120	005 202 00	600 607 20	07.210.04	(11.25(.45
Facilities Acquisition and Construction Other Capital Outlay	7420 9300	895,293.00 1,332,476.00	698,687.39 1,830,632.39	87,310.94 1,032,925.40	611,376.45 797,706.99
Total Expenditures	9300	32,547,545.00	33,856,150.30	30,515,134.99	3,341,015.31
Excess (Deficiency) of Revenues Over (Under) Expenditures		(454,106.00)	(1,293,203.57)	2,047,811.74	3,341,015.31
OTHER FINANCING SOURCES (USES)		( , , , , , , , ,	( ) , ,	7 7-	- /- /
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 Premium on Lease-Purchase Agreements	3750 3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans	3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds Discount on Refunding Bonds	3792 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)	(980,722.05)	(980,722.05)	0.00
Total Other Financing Sources (Uses)	1	(500,000.00)	(980,722.05)	(980,722.05)	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS	+ +				0.00
					0.00
Net Change in Fund Balances	<u>                                     </u>	(954,106.00)	(2,273,925.62)	1,067,089.69	3,341,015.31
Fund Balances, July 1, 2015	2800	12,694,268.00	12,694,266.72	12,694,266.72	0.00
Adjustments to Fund Balances	2891		40 (	40.5	0.00
Fund Balances, June 30, 2016	2700	11,740,162.00	10,420,341.10	13,761,356.41	3,341,015.31

## 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, 2016

			Variance with		
	Account	Budgeted		Actual	Final Budget -
	Number	Original	Final	Amounts	Positive (Negative)
REVENUES	2100				0.00
Federal Direct Federal Through State and Local	3100 3200				0.00
State Sources	3300	792,341.00	735,627.66	735,627.66	0.00
Local Sources:	3300	7,72,311.00	755,027.00	755,027.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				0.00
Debt Service	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3413, 3421,				
Capital Projects	3423				0.00
Local Sales Taxes	3418, 3419 345X				0.00
Charges for Service - Food Service Impact Fees	3496				0.00
Other Local Revenue	3490	130,000.00	135,627.57	135,627.57	0.00
Total Local Sources	3400	130,000.00	135,627.57	135,627.57	0.00
Total Revenues		922,341.00	871,255.23	871,255.23	0.00
EXPENDITURES					
Current:					
Instruction	5000				0.00
Student Support Services Instructional Media Services	6100 6200				0.00
Instructional Media Services  Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology	6500				0.00
Board	7100				0.00
General Administration	7200				0.00
School Administration	7300				0.00
Facilities Acquisition and Construction	7410				0.00
Fiscal Services Food Services	7500 7600				0.00
Central Services	7700				0.00
Student Transportation Services	7800				0.00
Operation of Plant	7900				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)	710	16 212 000 00	16 212 000 00	16 212 000 00	0.00
Redemption of Principal Interest	710 720	16,313,000.00 20,748,260.00	16,313,000.00 20,748,258.83	16,313,000.00 20,748,258.83	0.00
Dues and Fees	730	56,185.00	56,090.34	56,090.34	0.00
Miscellaneous	790	,	,	,	0.00
Capital Outlay:					
Facilities Acquisition and Construction	7420				0.00
Other Capital Outlay	9300	25.445.445.00	25.445.240.45	25.445.240.45	0.00
Total Expenditures  Excess (Deficiency) of Revenues Over (Under) Expenditures		37,117,445.00 (36,195,104.00)	37,117,349.17 (36,246,093.94)	37,117,349.17 (36,246,093.94)	0.00
OTHER FINANCING SOURCES (USES)	+	(30,193,104.00)	(30,240,093.94)	(30,240,093.94)	0.00
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements	893				0.00
Loans Sale of Capital Assets	3720 3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds	892				0.00
Refunding Lease-Purchase Agreements	3755				0.00
Premium on Refunding Lease-Purchase Agreements  Discount on Refunding Lease-Purchase Agreements	3794 894				0.00
Payments to Refunding Escrow Agent (Function 9299)	760				0.00
Transfers In	3600	36,352,336.00	36,361,975.27	36,361,975.27	0.00
Transfers Out	9700				0.00
Total Other Financing Sources (Uses)		36,352,336.00	36,361,975.27	36,361,975.27	0.00
SPECIAL ITEMS					
EVED A ODDINA DV JEEMS	1				0.00
EXTRAORDINARY ITEMS					0.00
Net Change in Fund Balances	+	157,232.00	115,881.33	115,881.33	0.00
Fund Balances, July 1, 2015	2800	3,814,038.00	3,814,038.18	3,814,038.18	0.00
Adjustments to Fund Balances	2891	3,01 1,030.00	2,01.,020.10	2,01.,020.10	0.00
Fund Balances, June 30, 2016	2700	3,971,270.00	3,929,919.51	3,929,919.51	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, 2016

Budgeted Amounts Variance with Final Budget -Actual Account Number Original Final Positive (Negative) Amounts REVENUES Federal Direct 3100 0.00 Federal Through State and Local 3200 0.00 2,468,584.00 3,834,103,17 3,834,103,17 State Sources 3300 0.00 Local Sources: Property Taxes Levied, Tax Redemptions and Excess Fees for 3411, 3421. Operational Purposes 3423 0.00Property Taxes Levied, Tax Redemptions and Excess Fees for 3412, 3421, 0.00 Debt Service 3423 3413, 3421, Property Taxes Levied, Tax Redemptions and Excess Fees for 47,786,259.00 48,092,403.99 48,092,403.99 Capital Projects 3423 0.00 3418, 3419 41,253,010.47 41,253,010.47 Local Sales Taxes 33,216,502.00 0.00 Charges for Service - Food Service 345X 0.00 12,411,361,83 Impact Fees 3496 4,500,000.00 12,411,361.83 0.00 Other Local Revenue 478 375 00 627 291 78 627 291 78 0.00 Total Local Sources 3400 85,981,136.00 102,384,068.07 102,384,068.07 0.00 88,449,720,00 106,218,171.24 106,218,171.24 0.00 Total Revenues EXPENDITURES Current: 5000 0.00Instruction Student Support Services 6100 0.00 6200 0.00 Instructional Media Services Instruction and Curriculum Development Services 6300 0.00 Instructional Staff Training Services 0.00 6400 Instruction-Related Technology 6500 0.00 Board 7100 0.00 General Administration 7200 0.00 7300 School Administration 0.00 Facilities Acquisition and Construction 7410 2,859,005.46 15,211,248.61 (12,352,243.15) Fiscal Services 7500 0.00 Food Services 7600 0.00 Central Services 0.00 Student Transportation Services 7800 0.00 7900 0.00 Operation of Plant Maintenance of Plant 8100 0.00 Administrative Technology Services 8200 0.00 Community Services 9100 0.00 Debt Service: (Function 9200) Redemption of Principal 710 0.00 Interest 720 0.00 Dues and Fees 730 1,946.76 1,946.76 0.00 Miscellaneous 790 0.00 Capital Outlay: 7420 68,634,207.00 56,178,023.51 15,241,213.03 40,936,810.48 Facilities Acquisition and Construction 9300 Other Capital Outlay 7,027,281.00 8,136,911.90 4,643,962.91 3,492,948.99 32,077,516.32 75,661,488.00 67,175,887.63 35,098,371.31 Total Expenditures Excess (Deficiency) of Revenues Over (Under) Expenditures 39,042,283,61 12,788,232.00 71,119,799,93 32.077.516.32 OTHER FINANCING SOURCES (USES) 3710 0.00 ssuance of Bonds Premium on Sale of Bonds 3791 0.00 Discount on Sale of Bonds 891 0.00 3750 0.00 roceeds of Lease-Purchase Agreements Premium on Lease-Purchase Agreements 3793 0.00 Discount on Lease-Purchase Agreements 893 0.00 3720 0.00 oans 134,383.67 3730 75,000.00 134,383,67 Sale of Capital Assets 0.00 3740 Loss Recoveries 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 3792 Premium on Refunding Bonds 0.00 Discount on Refunding Bonds 892 0.00 3755 0.00 Refunding Lease-Purchase Agreements 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 2,995,717.05 3600 2,514,995.00 2,995,717.05 0.00 Transfers In (36,352,336.00) (41,027,662.27) 9700 (41.027.662.27) 0.00 Transfers Out Total Other Financing Sources (Uses) (33,762,341.00) (37,897,561.55 (37,897,561.55 0.00 SPECIAL ITEMS 0.00 EXTRAORDINARY ITEMS 0.00Net Change in Fund Balances (20,974,109.00) 1,144,722.06 33,222,238.38 32,077,516.32 2800 57,670,951.00 57,670,950.83 57,670,950.83 0.00 Fund Balances, July 1, 2015 Adjustments to Fund Balances 2891 0.00 36,696,842.00 58,815,672.89 90,893,189.21 32,077,516.32 Fund Balances, June 30, 2016 2700

## DISTRICT SCHOOL BOARD OF BREVARD COUNTY SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL PERMANENT FUNDS

For the Fiscal Year Ended June 30, 2016

		Budgeted	Amounts		Variance with
	Account Number	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES		23.8		7 3337 3331	
Federal Direct Federal Through State and Local	3100				0.00
State Sources	3200 3300				0.00
Local Sources:	3300				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3411, 3421,				
Operational Purposes	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for	3412, 3421,				
Debt Service	3423				0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for 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  EXPENDITURES	+	0.00	0.00	0.00	0.00
Current:					
Instruction	5000				0.00
Student Support Services	6100				0.00
Instructional Media Services	6200				0.00
Instruction and Curriculum Development Services	6300				0.00
Instructional Staff Training Services	6400				0.00
Instruction-Related Technology  Board	6500 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 7800				0.00
Student Transportation Services Operation of Plant	7800				0.00
Maintenance of Plant	8100				0.00
Administrative Technology Services	8200				0.00
Community Services	9100				0.00
Debt Service: (Function 9200)					
Redemption of Principal	710				0.00
Interest Dues and Fees	720 730				0.00
Miscellaneous	790				0.00
Capital Outlay:				a plank	
Facilities Acquisition and Construction	7420		This Page Intentionally	Left Binz	0.00
Other Capital Outlay	9300		This Page Interna		0.00
Total Expenditures		0.00			0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)	+	0.00	0.00	0.00	0.00
Issuance of Bonds	3710				0.00
Premium on Sale of Bonds	3791				0.00
Discount on Sale of Bonds	891				0.00
Proceeds of Lease-Purchase Agreements	3750				0.00
Premium on Lease-Purchase Agreements	3793				0.00
Discount on Lease-Purchase Agreements  Loans	893 3720				0.00
Sale of Capital Assets	3730				0.00
Loss Recoveries	3740				0.00
Proceeds of Forward Supply Contract	3760				0.00
Face Value of Refunding Bonds	3715				0.00
Premium on Refunding Bonds	3792				0.00
Discount on Refunding Bonds Refunding Lease-Purchase Agreements	892 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	0.77		0.55	0.00
Total Other Financing Sources (Uses)	+	0.00	0.00	0.00	0.00
SPECIAL ITEMS					0.00
EXTRAORDINARY ITEMS					
Net Change in Fund Balances	+	0.00	0.00	0.00	0.00
Fund Balances, July 1, 2015	2800	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891				0.00
Fund Balances, June 30, 2016	2700	0.00	0.00	0.00	0.00

### DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF NET POSITION NONMAJOR ENTERPRISE FUNDS June 30, 2016

						r	ı		ı
	Account	Self-Insurance Consortium	Self-Insurance Consortium	Self-Insurance Consortium	Self-Insurance Consortium	ARRA Consortium	Other	Other	Total Nonmajor
	Number	911	912	913	914	915	921	922	Enterprise Funds
ASSETS									
Cash and Cash Equivalents Investments	1110 1160	0.00	0.00	0.00	0.00	0.00	1,385,932.06	0.00	1,385,932.06
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00	2,480,73	0.00	2,480.73
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	9,672.11	0.00	9,672.11
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds Deposits Receivable	1141 1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Section 1011.13, F.S., Loan Proceeds	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments Prepaid Insurance Costs	1460 1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:									
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315 1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress Nondepreciable Capital Assets	1300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	126,902.85	0.00	126,902.85
Accumulated Depreciation	1329	0.00	0.00	0.00	0.00	0.00	(75,835.80)	0.00	(75,835.80)
Buildings and Fixed Equipment	1330	0.00	0.00	0.00	0.00	0.00	48,267.50	0.00	48,267.50
Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	(35,246.19)	0.00	(35,246.19)
Furniture, Fixtures and Equipment Accumulated Depreciation	1340	0.00	0.00	0.00	0.00	0.00	585,295.84 (580.560.67)	0.00	585,295.84 (580,560,67
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	13,880.77	0.00	13,880.77
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	(13,880.79)	0.00	(13,880.79)
Property Under Capital Leases	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	1382	0.00	0.00	0.00	0.00	0.00	48,575.73	0.00	48,575.73
Accumulated Amortization  Depreciable Capital Assets, Net	1389	0.00	0.00	0.00	0.00	0.00	(48,575.73) 68,823.51	0.00	(48,575.73) 68,823.51
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	68.823.51	0.00	68.823.51
Total Assets		0.00	0.00	0.00	0.00	0.00	1,466,908.41	0.00	1,466,908.41
DEFERRED OUTFLOWS OF RESOURCES									
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920 1940	0.00	0.00	0.00	0.00	0.00	0.00 550,696.00	0.00	0.00 550,696.00
Pension Other Postemployment Benefits	1940	0.00	0.00	0.00	0.00	0.00	550,696.00	0.00	550,696.00
Total Deferred Outflows of Resources	1930	0.00	0.00	0.00	0.00	0.00	550,696.00	0.00	550,696.00
LIABILITIES		0.00	0.00	0.00	0.00	0.00	330,070.00	0.00	320,070.00
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	108,271.87	0.00	108,271.87
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	24.58	0.00	24.58
Accounts Payable Sales Tax Payable	2120 2260	0.00	0.00	0.00	0.00	0.00	4,062.20 0.00	0.00	4,062.20
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability Other Postemployment Benefits Liability	2115 2116	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2271 2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent Liabilities:									
Portion Due Within One Year: Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	14,503.12	0.00	14,503.12
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Long-Term Liabilities Due Within One Year	2380	0.00	0.00	0.00	0.00	0.00	0.00 14,503.12	0.00	0.00 14,503.12
Portion Due After One Year:	+ -	0.00	0.00	0.00	0.00	0.00	14,303.12	0.00	14,303.12
Obligations Under Capital Leases	2315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00	0.00	194,590.02	0.00	194,590.02
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00	0.00	408,933.00	0.00	408,933.00
Net Pension Liability Other Long-Term Liabilities	2365 2380	0.00	0.00	0.00	0.00	0.00	2,017,673.00	0.00	2,017,673.00
Other Long-Term Liabilities  Due In More Than One Year	2380	0.00	0.00	0.00	0.00	0.00	2,621,196,02	0.00	2.621.196.02
Total Long-Term Liabilities		0.00	0.00	0.00	0.00	0.00	2,635,699.14	0.00	2,635,699.14
Total Liabilities		0.00	0.00	0.00	0.00	0.00	2,748,057.79	0.00	2,748,057.79
DEFERRED INFLOWS OF RESOURCES									
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues Pension	2630 2640	0.00	0.00	0.00	0.00	0.00	0.00 349.058.00	0.00	0.00 349,058.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	349,038.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	349,058.00	0.00	349,058.00
NET POSITION									
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	68,823.51	0.00	68,823.51
Restricted for	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unrestricted	2790	0.00	0.00	0.00	0.00	0.00	(1,148,334.89)	0.00	(1,148,334.89
Total Net Position		0.00	0.00	0.00	0.00	0.00	(1,079,511.38)	0.00	(1.079.511.38

DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2016

	Т	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA		1	
	Account	Consortium	Consortium	Consortium	Consortium	Consortium	Other	Other	Total Nonmajor
	Number	Consortium 911	912	913	Consortium 914	915	921	922	Enterprise Funds
OPERATING REVENUES	Number	911	912	913	914	913	921	922	Enterprise runus
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	7.085,626.68	0.00	7.085,626.68
	3481 3482	0.00	0.00	0.00	0.00	0.00	7,085,626.68	0.00	7,085,626.68
Charges for Sales	3482 3484	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue		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	7,085,626.68	0.00	7,085,626.68
OPERATING EXPENSES	1	1	1	0.00		1	2 000 504 22		2 000 504 22
Salaries	100	0.00	0.00	0.00	0.00	0.00	3,800,504.32	0.00	3,800,504.32
Employee Benefits	200	0.00	0.00	0.00	0.00	0.00	788,651.13	0.00	788,651.13
Purchased Services	300	0.00	0.00	0.00	0.00	0.00	378,783.11	0.00	378,783.11
Energy Services	400	0.00	0.00	0.00	0.00	0.00	738.65	0.00	738.65
Materials and Supplies	500	0.00	0.00	0.00	0.00	0.00	332,060.72	0.00	332,060.72
Capital Outlay	600	0.00	0.00	0.00	0.00	0.00	108,110.32	0.00	108,110.32
Other	700	0.00	0.00	0.00	0.00	0.00	79,183.48	0.00	79,183.48
Depreciation and Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	15,042.25	0.00	15,042.25
Total Operating Expenses	1	0.00	0.00	0.00	0.00	0.00	5,503,073.98	0.00	5,503,073.98
Operating Income (Loss)	ı	0.00	0.00	0.00	0.00	0.00	1,582,552.70	0.00	1,582,552.70
NONOPERATING REVENUES (EXPENSES)	1	1							
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	6,083.70	0.00	6,083.70
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)	<del></del>	0.00	0.00	0.00	0.00	0.00	6,083,70	0.00	6.083.70
Income (Loss) Before Operating Transfers	<del>                                     </del>	0.00	0.00	0.00	0.00	0.00	1,588,636.40	0.00	1,588,636.40
Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	(2,299,035.00)	0.00	(2,299,035,00)
SPECIAL ITEMS	+ · · · · · · · · · · · · · · · · · · ·	<del></del>					(2,2>>,0====)	****	(2,2,7,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,
SI ECIAE ITEMS	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS	+	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LATRAORDII ART TILMO	1	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	(710,398,60)	0.00	(710,398,60)
Net Position, July 1, 2015	2880	0.00	0.00	0.00	0.00	0.00	(369,112.78)	0.00	(369,112.78)
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
,	2780	0.00	0.00	0.00	0.00	0.00	(1,079,511.38)	0.00	(1,079,511.38)
Net Position, June 30, 2016	2/80	0.00	0.00	0.00	0.00	0.00	(1,0/9,511.38)	0.00	(1,079,511.38)

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

#### DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS For the Fiscal Year Ended June 30, 2016

	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	ARRA - Consortium	Other	Other	Total Nonmajor
CACH ELOWCEDOM ODED ATING A CONTINUES	911	912	913	914	915	921	922	Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	7,098,331.08	0.00	7,098,331.08
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	(811,718.86)	0.00	(811,718.86
Payments to employees	0.00	0.00	0.00	0.00	0.00	(4,648,556.54)	0.00	(4,648,556.54
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	(108,110.32)	0.00	(108,110.32
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	1,529,945.36	0.00	1,529,945.36
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subsidies from operating grants Other miscellaneous revenue	0.00	0.00	0.00	0.00	0.00	6.083.70	0.00	6,083,70
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,083.70
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	(2,299,035.00)	0.00	(2,299,035.00
Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00	0.00	0.00	(2,292,951.30)	0.00	(2,292,951.30
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	(1,448.81)	0.00	(1,448.81
Principal paid on capital debt  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	(1,448.81)	0.00	(1,448.81
CASH FLOWS FROM INVESTING ACTIVITIES	3.00	5.00	3.00	0.00	0.00	(1,770.01)	0.00	(1,770.01
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	(764,454.75)	0.00	(764,454.75
Cash and cash equivalents - July 1, 2015 Cash and cash equivalents - June 30, 2016	0.00	0.00	0.00	0.00	0.00	2,150,386.81 1,385,932.06	0.00	2,150,386.81 1,385,932.06
Reconciliation of operating income (loss) to net cash provided	0.00	0.00	0.00	0.00	0.00	1,585,932.00	0.00	1,363,932.00
(used) by operating activities:								
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	1,582,552.70	0.00	1,582,552.70
Adjustments to reconcile operating income (loss) to net cash						7-1-7-1		72.2.7.2.2.2.2
provided (used) by operating activities:								
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	15,042.25	0.00	15,042.25
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:						(2.400.50)		(2.400.00)
(Increase) decrease in accounts receivable (Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	(2,480.73)	0.00	(2,480.73)
(Increase) decrease in fluctest receivable	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	15,185.13	0.00	15,185.13
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in pension	0.00	0.00	0.00	0.00	0.00	(222,083.00)	0.00	(222,083.00)
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	76,690.33	0.00	76,690.33
Increase (decrease) in payroll tax liabilities	0.00	0.00	0.00	0.00	0.00	7.58 (20,952.90)	0.00	7.58
Increase (decrease) in accounts payable Increase (decrease) in cash overdraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in unearned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in pension	0.00	0.00	0.00	0.00	0.00	110,026.00 (24,042.00)	0.00	110,026.00 (24,042.00
Increase (decrease) in postemployment benefits  Increase (decrease) in estimated unpaid claims - Self-Insurance Program	0.00	0.00	0.00	0.00	0.00	(24,042.00)	0.00	(24,042.00
Increase (decrease) in estimated unpaid claims - Self-insurance Program  Increase (decrease) in estimated liability for claims adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total adjustments	0.00	0.00	0.00	0.00	0.00	(52,607.34)	0.00	(52,607.34)
	0.00	0.00	0.00	0.00	0.00	1,529,945.36	0.00	1,529,945.36
Net cash provided (used) by operating activities								, ,
Net cash provided (used) by operating activities  Noncash investing, capital and financing activities:								
Noncash investing, capital and financing activities: Borrowing under capital lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Noncash investing, capital and financing activities: Borrowing under capital lease Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncash investing, capital and financing activities: Borrowing under capital lease Contributions of capital assets Purchase of equipment on account	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00 0.00	0.00 0.00	0.00
Noncash investing, capital and financing activities: Borrowing under capital lease Contributions of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00 0.00 0.00 0.00

### DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS June 30, 2016

	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	C	Other Internal Service	Total Internal
	Number	711	712	713	714	715	Consortium Programs 731	791	Service Funds
ASSETS									
Cash and Cash Equivalents	1110	0.00	0.00	0.00	2,059,065.42	13,127,046.33	0.00	0.00	15,186,111.75
Investments Accounts Receivable, Net	1160 1131	0.00	0.00	13,116,693.19	0.00	12,460,068.79 45,669.00	0.00	0.00	25,576,761.98 45,669.00
Interest Receivable on Investments	1170	0.00	0.00	43,445.00	0.00	36,364.00	0.00	0.00	79,809.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents Section 1011.13, F.S., Loan Proceeds	1114 1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset Pension Asset	1410 1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:	1413	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nondepreciable Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation  Ruildings and Fixed Equipment	1329 1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment Accumulated Depreciation	1339	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1349	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1359	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Under Capital Leases	1370 1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software Accumulated Amortization	1382	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net	1307	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	13,160,138.19	2,059,065.42	25,669,148.12	0.00	0.00	40,888,351.73
DEFERRED OUTFLOWS OF RESOURCES									
Accumulated Decrease in Fair Value of Hedging Derivatives	1910 1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding Pension	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES									
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings Accounts Payable	2170	0.00	0.00	407,984.64	75,343.10	1,512.58	0.00	0.00	0.00 484,840.32
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liability Other Postemployment Benefits Liability	2115 2116	0.00	0.00	0.00	0.00				
Judgments Pavable	2110				0.00		0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2130 2271	0.00 0.00 0.00	0.00 0.00 0.00		0.00 0.00 0.00				
Estimated Liability for Claims Adjustment	2271 2272	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
Estimated Liability for Claims Adjustment Unearned Revenues	2271	0.00 0.00	0.00 0.00	0.00 0.00 0.00	0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00
Estimated Liability for Claims Adjustment Unearned Revenues Noncurrent Liabilities:	2271 2272	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
Estimated Liability for Claims Adjustment Uncarned Revenues Noncurrent Liabilities: Portion Due Within One Year:	2271 2272 2410	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00
Estimated Liability for Claims Adjustment Unearned Revenues Noncurrent Liabilities:	2271 2272 2410 2315 2330	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
Estimated Liability for Claims Adjustment Uneamed Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases	2271 2272 2410	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00
Estimated Liability for Claims Adjustment Uncarned Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation	2271 2272 2410 2315 2330 2350 2360	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 2,776,072.00	0.00 0.00 0.00 0.00 0.00 0.00 713,168.00	0.00 0.00 0.00 0.00 0.00 0.00 4.808,129.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Estimated Liability for Claims Adjustment Uneamed Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Frem Claims Net Other Postemployment Benefits Obligation Net Pension Liability	2271 2272 2410 2315 2330 2350 2360 2365	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 713,168.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 4.808,129.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 8,297,369.00 0.00
Estimated Liability for Claims Adjustment Uneamed Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Fermer Claims Net Other Postemployment Benefits Obligation Net Pension Liability Ober Long-Ferm Liabilities	2271 2272 2410 2315 2330 2350 2360	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 2,776,072,00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 713,168.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 4,808,129,00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000
Estimated Liability for Claims Adjustment Uneamed Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due Within One Year	2271 2272 2410 2315 2330 2350 2360 2365	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 713,168.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 4.808,129.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00
Estimated Liability for Claims Adjustment Unemmed Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year Portion Due After One Year:	2271 2272 2410 2315 2330 2350 2360 2365	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 2,776,072,00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 713,168.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 4,808,129,00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0,000 0,000 0,000 0,000 0,000 0,000 8,297,369,00 0,000 0,000 8,297,369,00
Estimated Liability for Claims Adjustment Uneamed Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year: Portion Due After One Year: Obligations Under Capital Leases	2271 2272 2410 2315 2330 2350 2360 2365 2380	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0,00 0,00 0,00 0,00 0,00 0,00 0,00 2,776,072.00 0,00 0,00 0,00 0,00 0,00 0,00 0,00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 0.000 0.000 0.000 0.000 0.000 8,297,369,00 0.000 0.000
Estimated Liability for Claims Adjustment Uneamed Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims	2271 2272 2410 2315 2330 2350 2366 2365 2380 2315 2330 2350 2350	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 0.000
Estimated Liability for Claims Adjustment Uneamed Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Ferm Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Ferm Liabilities Due Within One Year: Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Ferm Claims Net Other Postemployment Benefits Obligation	2271 2272 2410 2315 2330 2350 2365 2380 2315 2330 2350 2350 2350 2350 2350 2350 235	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0,000 0,000
Estimated Liability for Claims Adjustment Uncarned Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year: Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability	2271 2272 2410 2315 2350 2350 2365 2365 2380 2315 2330 2350 2365 2380 2365 2360 2365 2360 2360 2360 2360 2360	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 0.000
Estimated Liability for Claims Adjustment Uneamed Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Frem Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Frem Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Frem Liabilities	2271 2272 2410 2315 2330 2350 2365 2380 2315 2330 2350 2350 2350 2350 2350 2350 235	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 713,168.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0,000 0,000
Estimated Liability for Claims Adjustment Uneamed Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Net One Term Liabilities Other Long-Term Liabilities Other Long-Term Liabilities Due In More Than One Year	2271 2272 2410 2315 2350 2350 2365 2365 2380 2315 2330 2350 2365 2380 2365 2360 2365 2360 2360 2360 2360 2360	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 0.000
Estimated Liability for Claims Adjustment Uneamed Revenues Noncurrent Liabilities: Portion Daw Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Frem Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due In More Than One Year	2271 2272 2410 2315 2350 2350 2365 2365 2380 2315 2330 2350 2365 2380 2365 2360 2365 2360 2360 2360 2360 2360	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0,000 0,000
Estimated Liability for Claims Adjustment Uneamed Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year: Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due In More Than One Year Total Liabilities	2271 2272 2410 2315 2350 2350 2365 2365 2380 2315 2330 2350 2365 2380 2365 2360 2365 2360 2360 2360 2360 2360	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 0.000
Estimated Liability for Claims Adjustment Uncarned Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year: Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Liability for Compensated Absences Liability for Compensated Absences Liability for Long-Term Liabilities Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due In More Than One Year Total Liability Total Liability Total Liability DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives	2271 2272 2410 2315 2350 2350 2365 2365 2380 2315 2330 2350 2365 2380 2365 2360 2365 2360 2360 2360 2360 2360	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 0.000
Estimated Liability for Chaims Adjustment Uncamed Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Under Capital Leases Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Outen Long-Term Liabilities Due In More Than One Year Total Lanbilities Total Liabilities Date In More Than One Year Total Long-Term Liabilities Deference Liabi	2271 2272 2410 2315 2315 2330 2350 2360 2360 2265 2285 2285 2380 2350 2455 2350 2455 2465 2565 2670 2670 2670 2670	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 0.000
Estimated Liability for Chaims Adjustment Uncamed Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due In More Than One Year Total Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due In More Than One Year Total Liability DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues	2271 2272 2410 2315 2330 2350 2350 2365 2365 2365 2315 2315 2330 2350 2350 2350 2350 2350 2365 2380	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 0.000
Estimated Liability for Chaims Adjustment Uncamed Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Due After One Year: Obligations Under Capital Leases Liability for Long-Term Liabilities Due In More Tapital Leases Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due In More Than One Year Total Long-Term Liabilities Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deferit Net Carrying Amount of Debt Refunding Deferred Revenues Pension	2271 2272 2410 2315 2315 2330 2350 2350 2350 2350 2350 2350 235	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 0.000
Estimated Liability for Chaims Adjustment Uncarned Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year Portion Due After One Year Portion Due After One Year Cobligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due In More Than One Year Total Liabilities Due In More Than One Year Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues	2271 2272 2410 2315 2330 2350 2350 2365 2365 2365 2315 2315 2330 2350 2350 2350 2350 2350 2365 2380	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 0.000
Estimated Liability for Claims Adjustment Uncarned Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemplovment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year Portion Due After One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due In More Than One Year Total Liabilities Due In More Than One Year Total Long-Term Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deferred Revenues Pension Other Postemployment Benefits Other Destemployment Benefits Total Depension Other Postemployment Benefits Total Depension Other Postemployment Benefits Total Depension Other Postemployment Benefits Total Depension	2271 2272 2410 2315 2315 2330 2350 2350 2350 2350 2350 2350 235	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 0.000
Estimated Liability for Claims Adjustment Uncamed Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Ober Long-Term Liabilities Due Within One Year Portion Due After One Year Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due In More Than One Year Total Long-Term Liabilities Due In More Than One Year Total Long-Term Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues Pension Other Postemployment Benefits Total Deferred Infows of Resources NET POSITION	2271 2272 2410 2315 2330 2350 2350 2256 2265 2365 2350 2350 2350 2350 2365 2380 2365 2380 2365 2365 2360 2365 2360 2365 2360 2360 2360 2360 2360 2360 2360 2360	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 0.000
Estimated Liability for Chaims Adjustment Uncarned Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year: Obligations Under Capital Leases Liability for One Pension One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due In More Than One Year Total Long-Term Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues Pension Other Postemployment Benefits Total Deferred Inflows of Resources NET POSTITION Net Prostrion Inflows of Resources NET POSTITION Net Investment in Capital Assets	2271 2272 2410  2315 2315 2330 2340 2350 2360 2360 2360 2380  2215 2380  2215 2380  2260 2365 2380  2650 2660 2660	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 0.000
Estimated Liability for Chaims Adjustment Uncarned Revenues Noncurrent Liabilities: Portion Due Within One Year: Obligations Under Capital Leases Liability for Compensated Absences Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Oher Long-Term Liabilities Due Within One Year Portion Due After One Year Obligations Under Capital Leases Liability for Compensated Absences Liability for Compensated Absences Liability for Compensated Absences Liability for Long-Term Claims Net Other Postemployment Benefits Obligation Net Pension Liability Other Long-Term Liabilities Due In More Than One Year Total Liabilities Due In More Than One Year Total Liabilities DEFERRED INFLOWS OF RESOURCES Accumulated Increase in Fair Value of Hedging Derivatives Deficit Net Carrying Amount of Debt Refunding Deferred Revenues Pension Other Postemployment Benefits Total Deferred Inflows of Resources NET POSITION	2271 2272 2410 2315 2330 2350 2350 2256 2265 2365 2350 2350 2350 2350 2365 2380 2365 2380 2365 2365 2360 2365 2360 2365 2360 2360 2360 2360 2360 2360 2360 2360	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 0.000

## DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2016

	Account	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium Programs	Other Internal Service	Total Internal
	Number	711	712	713	714	715	731	791	Service Funds
OPERATING REVENUES									
Charges for Services	3481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Sales	3482	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	3484	0.00	0.00	3,498,081.34	948,206.16	66,130,500.72	0.00	0.00	70,576,788.22
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	3,498,081.34	948,206.16	66,130,500.72	0.00	0.00	70,576,788.22
OPERATING EXPENSES									
Salaries	100	0.00	0.00	82,445.75	91,509.80	545,383.90	0.00	0.00	719,339.45
Employee Benefits	200	0.00	0.00	21,729.34	22,896.19	158,634.67	0.00	0.00	203,260.20
Purchased Services	300	0.00	0.00	57,960.67	19.95	189,304.31	0.00	0.00	247,284.93
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	237.70	0.00	4,034.44	0.00	0.00	4,272.14
Capital Outlay	600	0.00	0.00	485.05	0.00	3,688.46	0.00	0.00	4,173.51
Other	700	0.00	0.00	8,489,526.89	595,008.25	59,837,307.04	0.00	0.00	68,921,842.18
Depreciation/Amortization Expense	780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses		0.00	0.00	8,652,385.40	709,434.19	60,738,352.82	0.00	0.00	70,100,172.41
Operating Income (Loss)		0.00	0.00	(5,154,304.06)	238,771.97	5,392,147.90	0.00	0.00	476,615.81
NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430	0.00	0.00	140,210.52	73,424.44	174,964.72	0.00	0.00	388,599.68
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	10,400.00	0.00	0.00	0.00	0.00	10,400.00
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	150,610.52	73,424.44	174,964.72	0.00	0.00	398,999.68
Income (Loss) Before Operating Transfers		0.00	0.00	(5,003,693.54)	312,196.41	5,567,112.62	0.00	0.00	875,615.49
Transfers In	3600	0.00	0.00	3,565,195.00	0.00	0.00	0.00	0.00	3,565,195.00
Transfers Out	9700	0.00	0.00	0.00	(1,565,195.00)	0.00	0.00	0.00	(1,565,195.00)
SPECIAL ITEMS									
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS									
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	(1,438,498.54)	(1,252,998.59)	5,567,112.62	0.00	0.00	2,875,615.49
Net Position, July 1, 2015	2880	0.00	0.00	2,394,933.09	1,371,183.91	15,292,393.92	0.00	0.00	19,058,510.92
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2016	2780	0.00	0.00	956,434.55	118,185.32	20,859,506.54	0.00	0.00	21,934,126.41

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

#### DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS For the Fiscal Year Ended June 30, 2016

	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Self-Insurance	Consortium Programs	Other Internal Service	Total Internal
	711	712	713	714	715	731	791	Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES								
Receipts from customers and users	0.00	0.00	3,498,081.34	948,206.16	66,130,852.10	0.00	0.00	70,577,139.60
Receipts from interfund services provided Payments to suppliers	0.00	0.00	(5,390,742,89)	(574.869.25)	(59,459,150.04)	0.00	0.00	0.00 (65,424,762.18)
Payments to employees	0.00	0.00	(104,175.09)	(114,405.99)	(713,353.78)	0.00	0.00	(931,934.86)
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	(33,393.00)	63,640.48	(222,242.36)	0.00	0.00	(191,994.88)
Net cash provided (used) by operating activities	0.00	0.00	(2,030,229.64)	322,571.40	5,736,105.92	0.00	0.00	4,028,447.68
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
Other miscellaneous revenue	0.00	0.00	10,400.00	0.00	0.00	0.00	0.00	10,400.00
Transfers from other funds	0.00	0.00	3,565,195.00	0.00	0.00	0.00	0.00	3,565,195.00
Transfers to other funds  Net cash provided (used) by noncapital financing activities	0.00	0.00	0.00 3,575,595,00	(1,565,195.00)	0.00	0.00	0.00	(1,565,195.00)
CASH FLOWS FROM CAPITAL AND RELATED	0.00	0.00	3,373,393.00	(1,565,195.00)	0.00	0.00	0.00	2,010,400.00
FINANCING ACTIVITIES								
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASH FLOWS FROM INVESTING ACTIVITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from sales and maturities of investments  Interest and dividends received	0.00	0.00	140,210.52	73,424.44	174,964.72	0.00	0.00	0.00 388,599,68
Purchase of investments	0.00	0.00	(1,685,575.68)	0.00	(168,294.34)	0.00	0.00	(1,853,870.02)
Net cash provided (used) by investing activities	0.00	0.00	(1,545,365.16)	73,424.44	6,670.38	0.00	0.00	(1,465,270.34)
Net increase (decrease) in cash and cash equivalents	0.00	0.00	0.20	(1,169,199.16)	5,742,776.30	0.00	0.00	4,573,577.34
Cash and cash equivalents - July 1, 2015	0.00	0.00	0.00	3,228,264.58	7,384,270.02	0.00	0.00	10,612,534.60
Cash and cash equivalents - June 30, 2016	0.00	0.00	0.20	2,059,065.42	13,127,046.32	0.00	0.00	15,186,111.94
Reconciliation of operating income (loss) to net cash provided								
(used) by operating activities:								
Operating income (loss)	0.00	0.00	(5,154,304.06)	238,771.97	5,392,147.90	0.00	0.00	476,615.81
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:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	(441.72)	0.00	0.00	(441.72)
(Increase) decrease in interest receivable	0.00	0.00	(1,353.47)	0.00	(6,670.39)	0.00	0.00	(8,023.86)
(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	793.10	0.00	0.00	793.10
(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 (Increase) decrease in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in salaries and benefits payable	0.00	0.00	0.00	0.00	(9,335.21)	0.00	0.00	(9,335.21)
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	26,643.69	63,660.43	(18,544.76)	0.00	0.00	71,759.36
Increase (decrease) in cash overdraft	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in deposits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in due to other agencies Increase (decrease) in unearned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in unearned revenues Increase (decrease) in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in pension  Increase (decrease) in postemployment benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Increase (decrease) in posternproyment benefits  Increase (decrease) in estimated unpaid claims - Self-Insurance Program	0.00	0.00	3,098,784.00	20,139.00	378,157.00	0.00	0.00	3,497,080.00
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	3,124,074.22	83,799.43	343,958.02	0.00	0.00	3,551,831.67
Net cash provided (used) by operating activities	0.00	0.00	(2,030,229.84)	322,571.40	5,736,105.92	0.00	0.00	4,028,447.48
Noncash investing, capital and financing activities:							$\Box$	
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 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
Net Increase/(Decrease) in the fair value of investments  Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commountes received unough OSDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

#### DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION INVESTMENT TRUST FUNDS June 30, 2016

		Investment Trust Fund	Investment Trust Fund	Investment Trust Fund	
	Account	Name	Name	Name	Total Investment Trust
	Number	84X	84X	84X	Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Pension	1940				
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00 0.00 0.00 This Page Intention 0.00	1. Left Bland 0.00	0.00
LIABILITIES			- tention	any	
Cash Overdraft	2125	0.00	ric Page Intendo	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	Tms $0.00$	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Pension	2640				
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	0.00
Held in Trust for Other Purposes	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

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

### DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION INVESTMENT TRUST FUNDS

For the Fiscal Year Ended June 30, 2016

		Investment Trust Fund	Investment Trust Fund	Investment Trust Fund	
	Account	Name	Name	Name	Total Investment Trust
	Number	84X	84X	84X	Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Investment Income:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	Left Blank 0.00	0.00
DEDUCTIONS			Intentiona	ny –	
Salaries	100	0.00	0.00 0.00 0.00 This Page Intentiona 0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net Position Held In Trust, July 1, 2015	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits					
and Other Purposes, June 30, 2016	2785	0.00	0.00	0.00	0.00

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

#### DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION PRIVATE-PURPOSE TRUST FUNDS June 30, 2016

		Private-Purpose Trust Fund	Private-Purpose Trust Fund	Private-Purpose Trust Fund	
	Account	Name	Name	Name	Total Private-Purpose Trust
	Number	85X	85X	85X	Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Pension	1940				
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00 This Page Intentic	Left Blank 0.00	0.00
LIABILITIES			Page Intentio	nally Bes	
Cash Overdraft	2125	0.00	This Page 10.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Pension	2640				
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	0.00
Held in Trust for Other Purposes	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

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

#### DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION PRIVATE-PURPOSE TRUST FUNDS For the Fiscal Year Ended June 30, 2016

		Private-Purpose Trust Fund	Private-Purpose Trust Fund	Private-Purpose Trust Fund	
	Account	Name	Name	Name	Total Private-Purpose Trust
	Number	85X	85X	85X	Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Investment Income:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	pnally Left Blank 0.00	0.00
DEDUCTIONS			n to Page Intent	Buan	
Salaries	100	0.00	This 1 as 0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net Position Held In Trust, July 1, 2015	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits					
and Other Purposes, June 30, 2016	2785	0.00	0.00	0.00	0.00

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

#### DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF FIDUCIARY NET POSITION PENSION TRUST FUNDS June 30, 2016

	Account	Pension Trust Fund Name	Pension Trust Fund Name	Pension Trust Fund Name	
	Number	87X	87X	87X	Total Pension Trust Funds
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				
Total Assets		0.00	0.00	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Pension	1940	0.00	0.00	0.00	0.00
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	Left Blank 0.00	0.00
LIABILITIES			a go Intent	onally Les	
Cash Overdraft	2125	0.00	This Page 10.00	onany Left Blank 0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	0.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
NET POSITION					
Held in Trust for Pension Benefits	2785	0.00	0.00	0.00	0.00
Held in Trust for Other Purposes	2785	0.00	0.00	0.00	0.00
Total Net Position		0.00	0.00	0.00	0.00

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

### DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF CHANGES IN NET POSITION PENSION TRUST FUNDS

For the Fiscal Year Ended June 30, 2016

	Account	Pension Trust Fund Name	Pension Trust Fund Name	Pension Trust Fund Name	
	Number	87X	87X	87X	Total Pension Trust Funds
ADDITIONS					
Contributions:					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Investment Income:					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00
Total Additions		0.00	0.00	0.00	0.00
DEDUCTIONS			0.00 This Page Intention	ally Left Blank	
Salaries	100	0.00	This Page Intelligence 0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
Total Deductions		0.00	0.00	0.00	0.00
Change In Net Position		0.00	0.00	0.00	0.00
Net Position Held In Trust, July 1, 2015	2885	0.00	0.00	0.00	0.00
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net Position Held in Trust for Pension Benefits					
and Other Purposes, June 30, 2016	2785	0.00	0.00	0.00	0.00

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

#### DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES AGENCY FUNDS June 30, 2016

	Account	School Internal Funds	Agency Fund Name	Agency Fund Name	
	Number	891	89X	89X	Total Agency Funds
ASSETS					
Cash and Cash Equivalents	1110	5,694,735.74	0.00	0.00	5,694,735.74
Investments	1160	1,014,754.57	0.00	0.00	1,014,754.57
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		6,709,490.31	0.00	0.00	6,709,490.31
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Other Postemployment Benefits	1950				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	6,709,490.31	0.00	0.00	6,709,490.31
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		6,709,490.31	0.00	0.00	6,709,490.31
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				·
Other Postemployment Benefits	2650				
Total Deferred Inflows of Resources					

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

#### DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES SCHOOL INTERNAL FUNDS 891 June 30, 2016

	Account	Balance			Balance
	Number	July 1, 2015	Additions	Deductions	June 30, 2016
ASSETS					
Cash and Cash Equivalents	1110	5,371,977.64	16,003,464.78	15,680,706.68	5,694,735.74
Investments	1160	1,044,234.33	924.96	30,404.72	1,014,754.57
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		6,416,211.97	16,004,389.74	15,711,111.40	6,709,490.31
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Other Postemployment Benefits	1950				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	6,416,211.97	16,004,389.74	15,711,111.40	6,709,490.31
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		6,416,211.97	16,004,389.74	15,711,111.40	6,709,490.31
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Other Postemployment Benefits	2650				<del></del>
Total Deferred Inflows of Resources					

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

## DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) Agency Fund Name

June 30, 2016

	Account	Balance			Balance
	Number	July 1, 2015	Additions	Deductions	June 30, 2016
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	entionally Left Blank 0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES			This Page In	letter.	
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Other Postemployment Benefits	1950				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				`
Other Postemployment Benefits	2650				,
Total Deferred Inflows of Resources					

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

## DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) Agency Fund Name

June 30, 2016

				I	
	Account	Balance			Balance
	Number	July 1, 2015	Additions	Deductions	June 30, 2016
ASSETS					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		0.00	0.00	ntionally Left Blank 0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES			This Page Inv	Militar	
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Other Postemployment Benefits	1950				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				•
Other Postemployment Benefits	2650				
Total Deferred Inflows of Resources					•

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

## DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (CONTINUED) TOTAL AGENCY FUNDS June 30, 2016

		Total Agency Funds			Total Agency Funds
	Account	Balances	Total Agency Funds	Total Agency Funds	Balances
	Number	July 1, 2015	Additions	Deductions	June 30, 2016
ASSETS					
Cash and Cash Equivalents	1110	5,371,977.64	16,003,464.78	15,680,706.68	5,694,735.74
Investments	1160	1,044,234.33	924.96	30,404.72	1,014,754.57
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Total Assets		6,416,211.97	16,004,389.74	15,711,111.40	6,709,490.31
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910				
Pension	1940				
Other Postemployment Benefits	1950				
Total Deferred Outflows of Resources					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	6,416,211.97	16,004,389.74	15,711,111.40	6,709,490.31
Due to Other Agencies	2230				
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
Total Liabilities		6,416,211.97	16,004,389.74	15,711,111.40	6,709,490.31
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610				
Pension	2640				
Other Postemployment Benefits	2650				
Total Deferred Inflows of Resources					

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

#### DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF NET POSITION NONMAJOR COMPONENT UNITS June 30, 2016

	Account Number					Royal Palm Charter	Educational Horizons Charter School	Imagine Schools at West Melbourne	Emma Jewel Charter		Odyssey Preparatory	Brevard Schools	Total Nonmajor Component Units
ASSETS		Palm Bay Academy	Campus Charter School	Odyssey Charter School	Sculptor Charter School	School				Viera Charter School	Academy	Foundation	
Cash and Cash Equivalents Investments	1110 1160	417,223.00 0.00	16,908.00	1,695,563.00 0.00	1,425,757.00 1,028,350.00	129,382.00 0.00	249,660.00 0.00	55,592.00 0.00	28,937.00 0.00	872,684.00 0.00	112,523.00 0.00	881,038.00 1,039,629.00	5,885,267.00 2,067,979.00
Taxes Receivable, net Accounts Receivable, net	1120 1131	0.00	0.00	0.00 3.166.00	0.00 17.478.00	0.00 65.00	0.00	0.00	0.00	0.00 28.493.00	0.00	93,623.00	0.00 142.825.00
Interest Receivable on Investments Due From Other Agencies	1170	0.00	0.00 46.702.00	0.00 200,679.00	0.00 18.086.00	0.00 20.030.00	0.00 2.926.00	2 035 607 00		0.00	0.00 33.382.00	0.00	0.00 2.475.757.00
Due From Insurer	1220 1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits Receivable Internal Balances	1210	16,704.00	821.00 0.00	56,551.00 0.00	0.00	0.00	0.00	4,615.00 0.00	0.00	7,257.00	0.00	0.00	100,923.00
Cash with Fiscal/Service Agents Section 1011.13, F.S., Loan Proceeds	1114 1420	1,271,847.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,271,847.00
Inventory Prepaid Items	1150 1230	0.00 25,952.00	0.00 2,275.00	0.00	0.00 4,579.00	0.00 10,339.00	0.00 4,285.00	0.00 38,998.00		0.00 88,324.00	0.00	75,918.00 1,756,599.00	75,918.00 1,955,848.00
Long-Term Investments Prepaid Insurance Costs	1460 1430	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Asset  Capital Assets:	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Land Improvements - Nondepreciable	1310 1315	1,711,383.00	0.00	1,083,000.00	496,140.00 0.00	0.00 126,616.00	0.00	0.00	0.00	0.00	0.00	0.00	3,290,523.00 126,616.00
Construction in Progress Nondepreciable Capital Assets	1360	0.00 1,711,383.00	0.00	0.00 1,083,000.00	11,708.00 507,848.00	0.00 126,616.00	0.00	0.00	0.00	0.00	0.00	0.00	11,708.00 3,428,847.00
Improvements Other Than Buildings	1320	73,027.00	93,602.00	0.00	28,491.00	337,332.00	333.00	0.00	0.00	0.00	0.00	0.00	532,785.00
Less Accumulated Depreciation Buildings and Fixed Equipment	1329 1330	(41,288.00) 8,734,837.00	(60,550.00) 7,747.00	0.00 7,795,916.00	(6,561.00) 4,841,019.00	(278,231.00) 0.00	(333.00)	0.00 2,225.00	1,180,977.00	0.00	0.00 23,102.00	0.00	(386,963.00 22,585,823.00
Less Accumulated Depreciation Furniture, Fixtures and Equipment	1339 1340	(2,047,599.00) 552,134.00	(7,747.00) 144,324.00	(2,650,575.00) 1,060,295.00	(1,104,654.00) 253,861.00	0.00 452,029.00	0.00 27,056.00	(1,038.00)	(61,798.00) 13,952.00	0.00 181,650.00	(8,472.00) 114,418.00	0.00	(5,881,883.00 3,045,256.00
Less Accumulated Depreciation Motor Vehicles	1349 1350	(340,266.00) 14,500.00	(108,046.00)	(360,391.00) 587,660.00	(57,874.00) 10,980.00	(256,729.00)	(11,731.00) 0.00	(168,832.00) 0.00	(5,400.00)	(40,415.00) 0.00	(41,976.00) 0.00	0.00	(1,391,660.00 613,140.00
Less Accumulated Depreciation Property Under Capital Leases	1359 1370	(14,500.00)	0.00	(199,789.00)	(2,460.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(216,749.00
Less Accumulated Depreciation	1379	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Audiovisual Materials Less Accumulated Depreciation	1381 1388	20,134.00 (20,134.00)	0.00	0.00 0.00	0.00	8,646.00 (1,538.00)	0.00	0.00	0.00 0.00	0.00	0.00 0.00	0.00	28,780.00 (21,672.00
Computer Software Less Accumulated Amortization	1382 1389	0.00	0.00	3,348.00 (1,285.00)	0.00	0.00	0.00	10,466.00 (10,466.00)	0.00	0.00	73,196.00 (26,855.00)	0.00	87 010 00
Depreciable Capital Assets, Net Total Capital Assets		6,930,845.00 8,642.228.00	69,330.00 69,330.00	(1,285.00) 6,235,179.00 7.318.179.00	3,962,802.00 4,470,650.00	261,509.00 388.125.00	0.00 15,325.00 15,325.00	(10,466.00) 77,892.00 77,892.00	0.00 1,127,731.00 1,127,731.00	0.00 141,235.00 141,235.00	(26,855.00) 133,413.00 133,413.00	0.00	(38,606.00 18,955,261.00 22,384,108.00
Other Assets Total Assets		10.478.020.00	136.036.00	9,274,138,00	6,964,900.00	547,941.00	272.196.00	2.212.704.00	21,452.00	141,235.00 0.00 1,137,993.00	0.00 279.318.00	0.00 0.00 3.846.807.00	22,384,108.00 21,452.00 36,381,924.00
DEFERRED OUTFLOWS OF RESOURCES					.,								
Accumulated Decrease in Fair Value of Hedging Derivatives Net Carrying Amount of Debt Refunding	1910 1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Other Postemployment Benefits	1940 1950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits Payroll Deductions and Withholdings	2110 2170	283,323.00 0.00	37,127.00 0.00	283,991.00 0.00	157,491.00 0.00	72,813.00 0.00	0.00	122,242.00 0.00	0.00	319,707.00 0.00	67,014.00 0.00	40,439.00 0.00	1,384,147.00 0.00
Accounts Payable Sales Tax Payable	2120 2260	19,590.00	10,967.00	18,777.00 0.00	37,229.00 0.00	12,078.00	0.00	7,757.00	158,569.00	211,843.00	2,167.00	36,234.00 0.00	515,211.00 0.00
Current Notes Payable Accrued Interest Payable	2250 2210	0.00	0.00	0.00 25,672.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 25,672.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies Due to Fiscal Agent	2230 2240 2115	0.00 0.00 0.00	0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	1,883,242.00 0.00 0.00	0.00 0.00 0.00	207.00 0.00 0.00	0.00 0.00	0.00	1,883,449.00 0.00 0.00
Pension Liability Other Postemployment Benefits Liability	2115 2116	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Judgments Payable Construction Contracts Payable	2130 2140	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage Estimated Unpaid Claims - Self-Insurance Program	2150 2271	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment  Estimated Liability for Arbitrage Rebate	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	61,027.00	0.00	0.00	0.00		
Other Current Liabilities Noncurrent Liabilities:		0.00			0.00						0.00	0.00	61,027.00
Portion Due Within One Year:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,987.00	0.00 0.00	0.00	61,027.00
Notes Pavable	2310		0.00					0.00				0.00	61,027.00 8,987.00
Notes Payable Obligations Under Capital Leases Roads Payable	2310 2315 2320	0.00	0.00 13,773.00	133,499.00 21,649.00	0.00	0.00 73,706.00	0.00	0.00	158,416.00 0.00	88,524.00 16,128.00	0.00 0.00 6,198.00	0.00 0.00 0.00	61,027.00 8,987.00 380,439.00 131,454.00
Obligations Under Capital Leases  Bonds Payable  Liability for Compensated Absences	2315 2320 2330	0.00 0.00 0.00 0.00	0.00 13,773.00 0.00 0.00	133,499.00 21,649.00 0.00 0.00	0.00 0.00 0.00	0.00 73,706.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00 0.00	158,416.00 0.00 0.00 0.00	88,524.00 16,128.00 0.00 7,100.00	0.00 0.00 6,198.00 0.00	0.00 0.00 0.00 0.00 0.00	61,027.00 8,987.00 380,439.00 131,454.00 0.00
Obligations Under Capital Leuses Bonds Payable Liability for Compensated Absences Leuse-Purchase Agreements Payable Estimated Liability for Long-Term Chims	2315 2320 2330 2340 2350	0.00 0.00 0.00 0.00 0.00	0.00 13,773.00 0.00 0.00 0.00	133,499.00 21,649.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 73.706.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 00.0 00.0 00.0 00.0	158,416.00 0.00 0.00 0.00 0.00 0.00	88,524.00 16,128.00 0.00 7,100.00 0.00 0.00	0.00 6,198.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	61,027.00 8,987.00 380,439.00 131,454.00 0.00 7,100.00 0.00
Obligations Under Capital Lesses Bonds Payable Liability for Compensated Absences Lesse-Purchase Agreements Payable Estimated Liability for Long-Term Claims Net Other Postemployment Benefits Obligation	2315 2320 2330 2340 2350 2360	0.00 0.00 0.00 0.00 0.00 0.00	0.00 13,773.00 0.00 0.00 0.00	133,499.00 21,649.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 73,706.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	158,416.00 0.00 0.00 0.00 0.00 0.00 0.00	88,524.00 16,128.00 0.00 7,100.00 0.00 0.00	0.00 0.00 6.198.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	61,027.00 8,987.00 380,439.00 131,454.00 7,100.00 0.00 0.00
Obligations Under Capital Leuses Benda Physible Lishibity for Compensated Absences Lishibity for Compensated Absences Lishibity for Low-French Listing Estimated Lishibity for Losp. Ferm Claims Net Other Patentinylownent Benefic Solligation Net Pension Lishibity Estimated PEC On Advance Pavable	2315 2320 2330 2340 2350 2360 2365 2370	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 13,773.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	133,499.00 21,649.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 73,706.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	158,416.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	88,524.00 16,128.00 0.00 7,100.00 0.00 0.00 0.00 0.00	0.00 0.00 6.198.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	61,027.00 8,987.00 380,439.00 131,454.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
Obligations Under Capital Lesses Bends Payable Bends Payable Liability for Componanted Absences Lesse-Purshas-Regresses Payable Estimated Liability for Loap-From Claims Ner Other Postupolymoural Beserles Obligation Ner Persions Liability Estimated PECO Advance-Payable Other Long-Term Liabilities Derivative Instrument	2315 2320 2330 2340 2350 2360 2365 2370 2380 2390	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 13,773.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	133,499.00 21,649.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 73,706.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	158,416.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	88,524.00 16,128.00 0.00 7,100.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	0.00 6,198.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	61,027.00 8,987.00 380,439.00 131,454.00 2,100.00 0,00
Obligations Under Capital Leases Bloods Populos Bloods Populos Lidablity for Composituated Abbonces Lidablity for Composituated Abbonces Estimated Lidablity for Long-Ferra Citizen Best Capital Capital Composituated Composituated Abbonces Not Other Posteraphysoment Benefits Obligation Not Other Posteraphysoment Benefits Obligation Not Repaired Landblittes Estimated FECO Advance Psychole Other Long-Ferra Lidablities Destroyate International Destroyate International Destroyate International Destroyate International Destroyate Composituated Compo	2315 2320 2330 2340 2350 2360 2365 2370 2380	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 13,773.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	133,499,00 21,649,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 73,706.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	158,416.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	88,524.00 16,128.00 0.00 7,100.00 0.00 0.00 0.00 0.00 0.00	0.00 6,198.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	61,027.00 8,987.00 380,439.00
Obligations Under Capital Leases Bonds Populae Liability for Compensand Absence Liability for Compensand Absence Liability for Compensand Absence Liability for Compensand Absence Liability for Compensand Popula Liability Compensand Liability Net Other Transpropriety Compensand Net Other Transpropriety Compensand Net Other Long-Tena Liabilities Derivative Instituted Liability for Advisore Populae Long-Tena Liabilities Derivative Instituted Liability for Advisore Public Fortism Tena Agilty for Advisore Public Fortism Tena Agilty for Advisore Public Fortism Tena Agilty Compensand Liability for Advisore Public Fortism Tena Agilty Compensand Liability for Advisore Public Fortism Tena Agilty Compensation Liability for Advisore Public Fortism Tena Agilty Compensation Liability for Advisore Public Liability for A	2315 2320 2330 2340 2350 2365 2365 2370 2380 2390 2280	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 13,773.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	133,499.00 21,649.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 73,706.00 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000	158.416.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	88,534.00 16,128.00	0.00  6,198.00  0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	6.1.027.00 8.987.00 380.439.00 131.454.00 0.
Obligation Under Capital Leases Blood Psychole Blood Psychole Blood Psychole Lease Psychole Agent Capital Lease Psychole Agent Capital Lease Psychole Agent Capital Section Charles Agent Capital Section Charles Agent Capital Section Charles Agent Capital Section Charles Capital Section Charles Capital Control Capital Control Capital Control Capital Leases Affect Capital Leases Adentica Psecho Leases Capital Leases Adentica Psecho Leases Capital Leases Capital Leases Capital Leases Leases Capital Leases	2315 2320 2330 2340 2350 2360 2365 2370 2380 2390 2280	0.00 0.0000 0.0000 0.0000 0.00	0.00 13,773.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	133,499.00 21,649.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 73,786.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 000 000 000 000 000 000 000 00	158,416,00 0.00 0.00 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 158,416,00 548,518,00 0.000	88.524.00 16.125.00 0.500 0.500 0.000	0,000 0 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0 0,000 0 0,000 0 0 0	000 000 000 000 000 000 000 000 000 00	6127.00   8,987.00   8,987.00   330,439.00   330,439.00   131,454.00   0,00   0
Obligation Under Capital Leases Blanch Payable Blanch Payable Blanch Payable Liatelite for Compensated Absences Liatelite for Compensated Absences Liatelite for Compensated Desiratelite Liatelite for Compensated Desiratelite Liatelite Grant Liatelite Rect Chief Posterupleyment Bleefile Obligation Net Chief Posterupleyment Bleefile Obligation Net Chief Posterupleyment Bleefile Liatelited PECO Advance Payable Liatelited PECO Advance Payable Desiratelite Desiratelite Liatelited PECO Advance Payable Desiratelite Desiratelite Liatelited Liatelity for Advance Behavior Desiratelited Liatelity for Compellation Book Payable Liatelity for Compellation Book Payable Liatelity for Compensated Absences	2315 2320 2330 2340 2350 2360 2365 2370 2380 2390 2280	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 13,773.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	133,499,00 21,649,00 0	0,000 0,000	0,000 73,766,00 0,000 0,	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 000 000 000 000 000 000 000 00	158,416,00 0.00 0.00 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 158,416,00 548,518,00 0.000	88,524.00 16,128.00 0,00 0,00 0,00 0,00 0,00 0,00 0,00	0,00  0,00  0,198,00  0,00	000 000 000 000 000 000 000 000 000 00	61027.000 8,987.000 130,439.000 131,434.000 131,434.000 0,00
Obligation Under Capital Leases Banda Payalia Banda Payalia Banda Payalia Banda Payalia Lease Payalia Capital Leases Lease Payalia Capital Capital Section Contemporary Capital Section Contemporary Capital Section Contemporary Capital Section Contemporary Capital Section Contemporary Capital Contemporary Capital Contemporary Capital Contemporary Capital Des William Capital Des William Capital Des William Capital Contemporary Contem	2315 2320 2330 2340 2350 2350 2365 2370 2380 2390 2280 2310 2311 2315 2320 2330 2340 2350	0,000 0,000	0.00 13,773.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	133,499.00 21,449.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 0.000	73,786,00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0,000 0,000	0.000 0.000	158,416.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	88,534.09 16,126.00 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 1,102.20 11,022.00 11,022.00 11,022.00 0,000 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 000 000 000 000 000 000 000 00	6127.00   8,987.00   330,439.00   330,439.00   330,439.00   311,454.00   400.00   40
Obligation Under Capital Leases Bloods Psychia Bloods Psychia Bloods Psychia Bloods Psychia Lease Psychiaes Agreement Abarems Lease Psychiaes Agreement Psychia Lease Psychiaes Agreement Psychia Bellinean Edulish's Cot Leafy Frant Claims Net Other Psotraphorouses Bueseline Olitigation Net Other Psotraphorouses Bueseline Olitigation Delication Compared Conference of the Compared Conference of the Compared Conference of the Compared Conference of the Compared Conference of the Compared Conference of the Compared Conference of the Compared Conference of the Compared Conference of the Compared Conference of the Compared Conference of the Compared Conference of the Compared Conference of the Compared Conference of the Compared Conference of the Compared Conference of the Compared Conference of the Compared Conference of the Conference	2315 2320 2330 2340 2340 2350 2360 2365 2370 2380 2390 2310 2315 2310 2315 2310 2316 2316 2316 2316 2316 2316 2316 2316	0000 0000 0000 0000 0000 0000 0000 0000 0000	13,773.00 13,773.00 10,00 10,00 10,00 10,00 10,00 10,00 10,00 10,00 10,00 11,178.00 11,178.00 10,00	133,499.00 21,690.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0,000 0,000	3,75,66,00 373,66,00 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	158,416.00 0.000	85.514.00 16.12.00 17.100.00 17.100.00 10.00 10.00 10.00 10.00 10.00 10.00 10.00 111.752.00 111.752.00 115.77.00 115.77.00 10.	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 000 000 000 000 000 000 000 00	6127.00 8,987.00 130,439.00 131,424.00 1,000,00 0,00 0,00 0,00 0,00 0,00 0,
Obligation Under Capital Leases  Blands Payable Blands Payable Blands Payable Blands Payable Blands Payable Blands Payable Blands Payable Blands Payable Blands Payable Blands Blands Payable Blands Blands Payable Blands Blands Payable Blands Blands Payable Blands Blands Payable Blands Blands Payable Blands Blands Payable Blands Blands Payable Blands Blands Payable	2315 2320 2330 2330 2340 2340 2350 2360 2370 2380 2390 2390 2380 2390 2380 2390 2390 2380 2390 2390 2390 2390 2390 2390 2390 239	0000 0000 0000 0000 0000 0000 0000 0000 0000	13,773,00 13,773,00 10,00 10,00 10,00 10,00 10,00 10,00 10,00 11,1773,00 11,1714,00 10,00	113,499.00 21,690.00 21,690.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0,000 0,000	0,000 73,56,000 0,	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 0.000	153,416.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	85.51400 16.125.000 17.000.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.11,752.00 1.11,752.00 1.1547.00 1.1547.00 1.0	0,000 6,190,000 0,	000 000 000 000 000 000 000 000 000 00	61927-900 R987000 R9870000 330439-900 330439-900 000 000 000 0000 0000 0000 0000 0
Obligation Under Capital Leases Banda Payable Banda Payable Banda Payable Lease Perchase Agreement Memories Lease Perchase Agreement Payable Extension Limbing Via Leagy Timer Claims Not Other Techniquin more Insected, Orligation Note Other Techniquin more Insected, Orligation Control Lease Payable Other Leagy Timer Labibilities Debutted Extension Lease Payable Debutted Extension Lease Payable Debutted Extension Lease Payable Debutted Section Lease Lease Lease Lease Debutted Lease Lease Lease Lease Lease Debutted Lease Lease Lease Lease Lease Debutted Lease Lease Lease Lease Lease New Lease Lease Lease Lease Lease New Lease Lease Lease Lease Lease Labibity for Component Memories Labibity for Component Memories Labibity for Component Memories Next Object Lease	2315 2320 2330 2340 2350 2365 2365 2365 2380 2390 2280 2310 2315 2320 2330 2340 2340 2350 2360	0000 0000 0000 0000 0000 0000 0000 0000 0000	800 13,774.00 0,000	113,499.00 21,649.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	\$200 \$000 \$000 \$000 \$000 \$000 \$000 \$1500 \$	0.000 0.000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 0.000	154.1600 0.000	85.55.00 16.37.00 16.37.00 17.100.00 1.000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 000 000 000 000 000 000 000 00	6 (927) 00 (877) 00 (
Obligation Under Capital Leases Blood Popular Blood Popular Blood Popular Blood Popular Lease-Puthase Agreement Popular Bellinear Lease-Puthase Agreement Popular Bellinear Lease-Puthase Agreement Popular Bellinear Lease-Puthase Puthase Popular Doller Long-Front Labellian Doller Long-Front Labellian Doller Long-Front Labellian Doller Long-Front Labellian Doller Long-Front Labellian Doller Long-Front Labellian Bellinear MCD Advisione Puthase Labellian For Advisione Puthase Teatement Labellian For Advisione Puthase None Popular None Popular Doller Capital Leases Doller Long-Front Labellian Labellian For Compensate Advisione Labellian For Compensate Puthase Labellian For Compensate Puthase Labellian For Compensate Puthase Labellian For Compensate Puthase Labellian For Compensate Puthase Labellian For Compensate Puthase Labellian For Compensate Puthase Labellian For Compensate Puthase Labellian For Compensate Puthase Labellian For Compensate Puthase Labellian For Compensate Puthase Labellian For Compensate Puthase Labellian For Compensate Puthase Labellian For Compensate Puthase Labellian For Compensate Puthase Labellian For Compensate Puthase Labellian Labellian Document Label	2315 2320 2330 2340 2340 2350 2360 2360 2370 2380 2390 2280 2310 2315 2320 2315 2320 2340 2315 2320 2320 2320 2320 2320 2320 2320 232	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.13,773.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	133,499.00 21,649.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	73,56,00 0,	0.00	0.000 0.000	15,1600 0.00 0.00 0.00 0.00 0.00 0.00 0.00	85.24.00 6.00 6.00 6.00 6.00 6.00 6.00 6.00	0,000 0,000	000 000 000 000 000 000 000 000 000 00	6 (927-90) 8,987-90 8,987-90 131,454-00 131,454-00 0,0
Obligation Under Capital Leases  Manda Payable  Lease-Payable  Lease-Payable  Lease-Payable  Lease-Payable  Lease-Payable  Lease-Payable  Ner Other Potentpuly mouth Benefits  Ner Other Potentpuly mouth Benefits Obligation  Ner Other Potentpuly mouth Benefits Obligation  Ner Other Potentpuly mouth Benefits Obligation  Other Long-Term Landblies  Destructure betweener  Fastmand Laidblie Far Arbitrage Robuse  Destructure betweener  Fastmand Laidblie Far Arbitrage Robuse  Destructure betweener  Fastmand Laidblie Far Arbitrage Robuse  Des Within Other Var  Payable  Leastmand Laidblie Far Arbitrage Robuse  Destructure betweener  New Payable  Leastmand Laidblieg Far Arbitrage Robuse  Destructure Compensated Absencies  Laidblieg For Compensated Absencies  Leastmand Laidblieg For Long-From Chima  Ner Potentia Laidblieg  Ner Potentia Laidblieg  Ner Potentia Laidblieg  Destructure Lease-Payable  Destructure Lease-Payable  Destructure Lease-Payable  Destructure Benefits Collegation  Destructure Benefits Collegation  Destructure Benefits Collegation  Destructure Benefits  Destructure Lease-Payable  Destructure Benefits	2315 2320 2330 2340 2340 2350 2360 2360 2370 2380 2390 2280 2310 2315 2320 2315 2320 2340 2315 2320 2320 2320 2320 2320 2320 2320 232	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	800 13,774.00 0,000	133,490,00 3,640,00 0,00 0,00 0,00 0,00 0,00 0,00 0,	\$200 \$000 \$000 \$000 \$000 \$000 \$000 \$1500 \$	0.000 0.000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0,000 0,000	15,1600 0.00 0.00 0.00 0.00 0.00 0.00 0.00	85.55.00 16.37.00 16.37.00 17.190.00 1.00 1.00 1.00 1.00 1.00 1.00 1.	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 000 000 000 000 000 000 000 00	6 (927) 00 (877) 00 (
Obligation Under Capital Leases  Manufactory and  Lease Produces (Appendix Appendix	2315 2315 2310 2330 2330 2330 2340 2350 2350 2350 2365 2365 2365 2310 2310 2310 2310 2310 2310 2310 2310	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 000 000 000 000 000 000 000 00	133,490,00 33,690,00 0,00 0,00 0,00 0,00 0,00 0,00 0,	\$200 000 000 000 000 000 000 000 000 000	0.000 37,700,000 0.000 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	154,1600 0.	85.55.00 16.13.60 16.13.60 16.13.60 16.13.60 16.13.60 16.13.60 16.10 16.	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 000 000 000 000 000 000 000 00	6,677.00 (6,677.
Obligation Under Capital Leases Blood Popular Blood Popular Blood Popular Blood Popular Lease Postates Agreement Measures Lease Postates Agreement Popular Beannest Leasily for Leap From Claims Net Other Posterophorouse Horselfer, Obligation Net Treases Labeller Net Treases Labeller Blood Popular Dotter Long/From Labeller Dotter Long/From Labeller Dotter Long/From Labeller Beannest Labeller Beannest Labeller From Ende Agreement From Ende Agreement From Ende Agreement Noon Popular Noon Popular Noon Popular Bood Popular Bo	2315 2320 2330 2330 2340 2340 2350 2350 2350 2350 2350 2350 2350 235	6.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	13,773,00 0	133,499,00 12,649,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	15,1600 0.00 0.00 0.00 0.00 0.00 0.00 0.00	85.54.00  16.126.00  16.126.00  7,100.00  0.00  0.00  0.00  0.00  0.00  1.00  0.00  1.00  0.00  1.00  0.00	0,000  6,198,000  6,000	000 000 000 000 000 000 000 000 000 00	0.027.07.02.00.00.00.00.00.00.00.00.00.00.00.00.
Obligation Under Capital Leases Industry Page Insular Pag	2315 2320 2330 2330 2340 2350 2350 2365 2365 2365 2370 2380 2390 2390 2390 2310 2315 2320 230 2320 2320 2320 2320 2320 2320	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	800 13,773.00 10,0	133,490,00  31,640,00  0,00	\$200 \$0.00 \$	0.000 0.000	\$0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	158,41600 0.000 0.	85.54.00 16.35.60	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 000 000 000 000 000 000 000 00	6 (27) 48 (49)
Obligation Under Capital Leases Hands Payable Hands Payable Lease Produced Agencies Lease Produced Agencies Lease Produced Agencies Lease Produced Agencies Lease Produced Agencies Med Obligation Lease Agency Lease Med Obligation Lease Agency Lease Med Obligation Lease Agency Lease Med Obligation Lease Agency Lease Obligation Lease Payable Dobligation Lease Payable Dobligation Lease Payable Down White Code View Down White Code	2315 23120 2330 2330 2330 2330 2330 2350 2350 23	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	13,499,69 21,489,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	154,1600 0.0	853400  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  0.00  110,70  110,70  0.00  115,70  0.00  0.00  115,70  0.00  0.00  115,70  0.00  0.00  115,70  0.00	0.00  6.199,00  6.199,00  6.00	000 000 000 000 000 000 000 000 000 00	6 (27) 48 (49)
Obligation Under Capital Leases Baseds Popular Baseds Popular Baseds Popular Baseds Popular Lease Portubate Agreement Popular Lease Portubate Agreement Popular Bernamed Laship's Ver Leapy Torus Claims Not Other Posterightment Insection Obligation Not Other Township Insection Obligation Section Control Control Control Control Bernamed Parity As Houses Popular Control Lease Popular Bernamed Parity Assessed Parity Section Obligation Dear Window Control Bernamed Parity Assessed Parity Section Obligation Dear Window Control Bernamed Parity Assessed Parity Section Obligation Note Popular Lashing for Compensate Advances Lashing for Compensate Advances Lashing for Compensate Advances Lashing for Compensate Parity Section Note Popular Lashing For Compensate Parity Section Note Popular Lashing For Compensate Parity Section Note Popular Lashing Control Lashing For Compensate Parity Section Note Popular Lashing Control Lashing For Advances Popular Lashing Lashing For Advances Parity Bernamed Lashing Control Lashing Con	2315 2320 2330 2330 2340 2350 2350 2365 2365 2365 2370 2380 2390 2390 2390 2310 2315 2320 230 2320 2320 2320 2320 2320 2320	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	800 13,773.00 10,0	133,490,00  31,640,00  0,00	\$200 \$0.00 \$	0.000 0.000	\$0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	158,41600 0.000 0.	85.54.00 16.35.60	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 000 000 000 000 000 000 000 00	6 (27) 95 (47) 124 (4
Obligation Under Capital Leases Handle Popular Handle Popular Lease Popular Capital Cases Lease Popular Capital Capital Lease Popular Capital Lease Popular Capital Section College Capital Section College Capital Section Capital Section Capital College Capital College Capital College Capital College Capital Lease Capital Le	2315 2320 2330 2330 2340 2350 2350 2360 2360 2360 2360 2360 2360 2380 2390 2390 2390 2390 2390 2390 2390 239	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 000 000 000 000 000 000 000 00	133,490,00  3,00  0,00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 37,700,000 0.000 0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.000 0.000	183,1600 0.00 0.00 0.00 0.00 0.00 0.00 0.00	85.5160 16.1500 0.000 0.	0.00 0.00 0.190.00 0.190.00 0.00 0.00 0.	000 000 000 000 000 000 000 000 000 00	6 (27) 95 (47) 124 (4
Obligation Under Capital Leases Based Popular Based Popular Based Popular Based Popular Lease Popular Agencies Popular Lease Popular Agencies Popular Bernand Ladably for Leng Pont Claims Not Other Posteriphoneus Benefic Obligation Set Channel Popular Bother Lang-From Ladablics Dobler Lang-From Ladablics Dobler Lang-From Ladablics Dobler Lang-From Ladablics Dobler Lang-From Ladablics Popular Bernand Ladablic for One Tree: None Popular None Popular Both Comparison Comparison Ladablic for Comparison Ladablic for Comparison Ladablic for Comparison Ladablic for Comparison Ladablic for Comparison Ladablic for Comparison Ladablic for Comparison Ladablic for Lang-From Claims Exclusion Ladablics Ladablic for Lang-From Claims Exclusion Comparison Ladablic for Lang-From Claims Dobler Lang-From Ladablics Dominate Ladablics Dominate Ladablics Dominate Ladablics Dominate Ladablics Dominate Ladablics Dominate Ladablics Dominate Ladablics Dominate Ladablics Dominate Ladablics Dominate Ladablics Dominate Ladablics Dominate Ladablics Dominate Ladablics Dominate Ladablics Defined Reviews Text Ladablics Defined Reviews Text Ladablics Defined Reviews Text Ladablics Defined Reviews Text Ladablics Defined Reviews Text Ladablics Defined Reviews Text Ladablics Defined Reviews Text Ladablics Text Ladablics Defined Reviews Text Ladablics Text Ladablics Defined Reviews Text Ladablics Text La	2315 2320 2330 2330 2340 2340 2350 2350 2370 2370 2370 2370 2370 2370 2310 2315 2315 2310 2310 2310 2310 2310 2310 2310 2310	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	13,499,60  12,649,00  0,00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 000 000 000 000 000 000 000 00	155,1600 0.00 0.00 0.00 0.00 0.00 0.00 0.00	85.54.60 16.126.00 16.126.00 16.126.00 16.126.00 16.126.00 1	0.000 6,199,000 6,199,000 6,199,000 6,000	000 000 000 000 000 000 000 000 000 00	6 (27) 07 (27) (27) (27) (27) (27) (27) (27) (27
Obligation Under Capital Leases  Standard Popular  Lease Purchase Agreement Purchase  Lease Purchase Agreement Purchase  Lease Purchase Agreement Purchase  Nei Older Purchase Agreement Purchase  Nei Older Purchase Agreement Purchase  Nei Older Purchase Agreement Purchase  Nei Older Purchase Agreement Purchase  Older Leage Team Labilities  Down Hander Purchase Purchase  Down Walter Geren Labilities  Down Walter Geren Labilities  Down Walter Geren Labilities  Down Walter Geren Labilities  Down Walter Geren Labilities  Down Walter Geren Labilities  Down Walter Geren Labilities  Down Walter Geren Labilities  Down Walter Geren Labilities  Down Walter Geren Labilities  Down Walter Geren Labilities  Down Walter Geren Labilities  Down Walter Geren Labilities  Lability for Componented Advances  Lability for Componented Advances  Lability for Componented Advances  Lability for Componented Advances  Lability for Componented Advances  Lability for Componented Advances  Lability for Componented Advances  Lability for Componented Advances  Lability for Componented Advances  Lability for Componented Advances  Lability for Componented Advances  Lability for Componented Advances  Lability for Componented Advances  Lability for Componented Advances  Lability for Advances Purphile  London Componented Advances  Lability for Advances Purphile  London Componented Advances  Lability for Advances Purchase  Lability for Advances Purchase  Lability for Componented Advances  Lability for Advances Purphile  Lability for Advances Purphile  Lability for Advances Purphile  Lability for Advances Purphile  Lability for Advances Purphile  Lability for Advances Purphile  Lability for Advances Purphile  Lability for Advances Purphile  Lability for Advances Purphile  Lability for Advances Purphile  Lability for Advances Purphile  Lability for Advances Purphile  Lability for Advances Purphile  Lability for Advances Purphile  Lability for Advances Purphile  Lability for Advances Purphile  Lability for Advances Purphile  Lability for Advances Purphil	2315 2320 2330 2330 2330 2340 2350 2350 2370 2350 2370 2380 2390 2390 2390 2390 2390 2390 2390 239	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	13,773,00 0,773,00 0,0	133,499,00  12,649,00  0,00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.73,786.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	155,1600 0.000	85.24.00  16.12.	0.00 0.00 0.190.00 0.00 0.00 0.00 0.00 0	000 000 000 000 000 000 000 000 000 00	0.627.07.02.00.00.00.00.00.00.00.00.00.00.00.00.
Obligation Under Capital Leases Month Popular Month Popular Lands Puthase Agrammed Montesia Lands Puthase Agrammed Puthase Lands Puthase Agrammed Puthase Lands Puthase Agrammed Puthase Lands Lands Capital Lease Lands Lands Lands Lands Lands Lands New Puthase Agrammed Lands Lands New Puthase Lands Lands New Puthase Lands La	2315 2320 2330 2330 2340 2340 2350 2350 2350 2350 2350 2370 2370 2370 2370 2370 2370 2370 237	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	800 13,773,00 000 000 000 000 000 000 000	133,499 0.0  13,490 0.0  0.00	\$200 \$0.00 \$	0.000 0.000	500 000 000 000 000 000 000 000	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	183,1600 0.00 0.00 0.00 0.00 0.00 0.00 0.00	85.54 ab	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	000 000 000 000 000 000 000 000 000 00	6 (27) 48 (48)

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

Palm Bay Academy For the Fiscal Year Ended June 30, 2016

				Revenue and Changes		
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:		•				
Instruction	5000	2,405,890.00	0.00	298,448.00	0.00	(2,107,442.0
Student Support Services	6100	0.00	0.00	0.00	0.00	0.0
Instructional Media Services	6200	15,442.00	0.00	0.00	0.00	(15,442.0
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.0
Instructional Staff Training Services	6400	8,087.00	0.00	0.00	0.00	(8,087.0
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.0
Board	7100	40,962.00	0.00	0.00	0.00	(40,962.0
General Administration	7200	0.00	0.00	0.00	0.00	0.0
School Administration	7300	415,510.00	0.00	0.00	0.00	(415,510.0
Facilities Acquisition and Construction	7400	272,507.00	0.00	0.00	0.00	(272,507.0
Fiscal Services	7500	168,327.00	0.00	0.00	0.00	(168,327.0
Food Services	7600	364,174.00	16,858.00	242,393.00	0.00	(104,923.0
Central Services	7700	14,225.00	0.00	0.00	0.00	(14,225.0
Student Transportation Services	7800	141,245.00	0.00	0.00	0.00	(141,245.0
Operation of Plant	7900	288,642.00	0.00	0.00	0.00	(288,642.0
Maintenance of Plant	8100	121,930.00	0.00	0.00	0.00	(121,930.0
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.0
Community Services	9100	0.00	0.00	0.00	0.00	0.0
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.0
Unallocated Depreciation/Amortization Expense		0.00				0.0
Total Component Unit Activities		4,256,941.00	16,858.00	540,841.00	0.00	(3,699,242.0

#### **General Revenues:**

0.00 0.00 0.00 0.00 4,108,840.00 0.00 54,900.00 0.00 0.00 4,163,740.00 464,498.00 (2,063,592.00) 0.00 (1,599,094.00)

## DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF ACTIVITIES NONMAJOR COMPONENT UNITS Campus Charter School

For the Fiscal Year Ended June 30, 2016

				Program Revenues		Revenue and Changes
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:		1				
Instruction	5000	624,234.00	0.00	57,476.00	0.00	(566,758.00)
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	237,720.00	0.00	0.00	0.00	(237,720.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	11,015.00	0.00	0.00	0.00	(11,015.00)
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	199,372.00	0.00	52,270.00	0.00	(147,102.00)
Maintenance of Plant	8100	11,029.00	0.00	0.00	0.00	(11,029.00)
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	4,002.00	0.00	0.00	0.00	(4,002.00)
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		1,087,372.00	0.00	109,746.00	0.00	(977,626.00)

#### **General Revenues:**

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, 2015
Adjustments to Net Position
Net Position, June 30, 2016

0.00 0.00 0.00 0.00 900,279.00 0.00 4,390.00 0.00 0.00 0.00 904,669.00 (72,957.00) 135,408.00 0.00 62,451.00

# DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS Odyssey Charter School For the Fiscal Year Ended June 30, 2016

				Program Revenues		Revenue and Changes in Net Position Component Unit Activities
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:		•				
Instruction	5000	3,958,018.00	192,702.00	304,821.00	0.00	(3,460,495.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	47,135.00	0.00	0.00	0.00	(47,135.00
Instruction and Curriculum Development Services	6300	133,416.00	160,513.00	0.00	0.00	27,097.00
Instructional Staff Training Services	6400	30,378.00	0.00	0.00	0.00	(30,378.00
Instruction-Related Technology	6500	137,012.00	0.00	0.00	0.00	(137,012.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	1,399,489.00	0.00	0.00	0.00	(1,399,489.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	112,770.00	0.00	0.00	0.00	(112,770.00
Food Services	7600	517,501.00	104,842.00	381,734.00	0.00	(30,925.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	348,604.00	0.00	0.00	0.00	(348,604.00
Operation of Plant	7900	888,420.00	313.00	0.00	0.00	(888,107.00
Maintenance of Plant	8100	97,103.00	0.00	0.00	0.00	(97,103.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	80,301.00	74,908.00	0.00	0.00	(5,393.00
Interest on Long-Term Debt	9200	281,578.00	0.00	0.00	339,732.00	58,154.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		8,031,725.00	533,278.00	686,555.00	339,732.00	(6,472,160.00

#### **General Revenues:**

axes	,

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 Transfe	ers
Change in Net Position	
Net Position, July 1, 2015	
Adjustments to Net Position	
Net Position, June 30, 2016	

0.00 0.00 0.00 0.00 6,377,293.00 0.00 18,566.00 0.00 0.00 0.00 6,395,859.00 (76,301.00) 3,907,445.00 0.00 3,831,144.00

## DISTRICT SCHOOL BOARD OF BREVARD COUNTY COMBINING STATEMENT OF ACTIVITIES (CONTINUED) NONMAJOR COMPONENT UNITS Sculptor Charter School

For the Fiscal Year Ended June 30, 2016

				Program Revenues		Revenue and Changes
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:		•				
Instruction	5000	2,607,297.00	211,160.00	0.00	0.00	(2,396,137.00)
Student Support Services	6100	53,300.00	0.00	0.00	0.00	(53,300.00)
Instructional Media Services	6200	55,885.00	0.00	0.00	0.00	(55,885.00)
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	12,456.00	0.00	0.00	0.00	(12,456.00)
Instruction-Related Technology	6500	64,787.00	0.00	0.00	0.00	(64,787.00)
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	431,215.00	0.00	0.00	0.00	(431,215.00)
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	25,675.00	0.00	0.00	0.00	(25,675.00
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	97,583.00	0.00	0.00	0.00	(97,583.00
Operation of Plant	7900	297,552.00	0.00	0.00	0.00	(297,552.00
Maintenance of Plant	8100	23,152.00	0.00	0.00	0.00	(23,152.00
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	394,110.00	0.00	0.00	0.00	(394,110.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		4,063,012.00	211,160.00	0.00	0.00	(3,851,852.00

#### **General Revenues:**

10	YPY	7

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, 2015
Adjustments to Net Position
Net Position, June 30, 2016

0.00 0.00 0.00 0.00 3,867,618.00 2,063.00 183,199.00 0.00 0.00 4,052,880.00 201,028.00 1,119,440.00 0.00 1,320,468.00

Royal Palm Charter School For the Fiscal Year Ended June 30, 2016

				Program Revenues		Revenue and Changes
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:						
Instruction	5000	1,257,719.00	0.00	0.00	0.00	(1,257,719.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	519,231.00	0.00	0.00	0.00	(519,231.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	18,237.00	0.00	0.00	0.00	(18,237.00
Food Services	7600	92,519.00	0.00	0.00	107,202.00	14,683.00
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	694,895.00	0.00	115,917.00	0.00	(578,978.00
Maintenance of Plant	8100	10,683.00	0.00	0.00	0.00	(10,683.00
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	14,967.00	0.00	0.00	0.00	(14,967.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		2,608,251.00	0.00	115,917.00	107,202.00	(2,385,132.00

#### **General Revenues:**

Net Position, June 30, 2016

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, 2015
Adjustments to Net Position

0.00 0.00 0.00 0.00 2,275,284.00 0.00 30,377.00 0.00 0.00 2,305,661.00 (79,471.00) 419,668.00 0.00 340,197.00

**Educational Horizons Charter School For the Fiscal Year Ended June 30, 2016** 

				Program Revenues		Revenue and Changes
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:		•				
Instruction	5000	312,374.00	0.00	0.00	0.00	(312,374.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	680.00	0.00	0.00	0.00	(680.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.0
School Administration	7300	190,707.00	0.00	0.00	0.00	(190,707.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	12,200.00	0.00	0.00	0.00	(12,200.00
Food Services	7600	0.00	0.00	0.00	0.00	0.0
Central Services	7700	0.00	0.00	0.00	0.00	0.0
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.0
Operation of Plant	7900	118,665.00	0.00	35,286.00	0.00	(83,379.00
Maintenance of Plant	8100	5,476.00	0.00	0.00	0.00	(5,476.0
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.0
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				0.0
Total Component Unit Activities		640,102.00	0.00	35,286.00	0.00	(604,816.00

#### **General Revenues:**

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, 2015
Adjustments to Net Position
Net Position, June 30, 2016

0.00 0.00 0.00 0.00 635,737.00 0.00 1,190.00 0.00 0.00 0.00 636,927.00 32,111.00 240,085.00 0.00 272,196.00

Imagine Schools at West Melbourne For the Fiscal Year Ended June 30, 2016

·				<b>Program Revenues</b>		Revenue and Changes
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:	Number	Expenses	Scrvices	Contributions	Contributions	Activities
Instruction	5000	1,032,625.00	0.00	96,208.00	0.00	(936,417.00)
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	46,146.00	0.00	0.00	0.00	(46,146.00)
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	502,267.00	0.00	0.00	0.00	(502,267.00)
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	163,712.00	1,419.00	173,353.00	0.00	11,060.00
Central Services	7700	22,671.00	0.00	0.00	0.00	(22,671.00)
Student Transportation Services	7800	179,280.00	0.00	0.00	0.00	(179,280.00)
Operation of Plant	7900	1,663,371.00	2,925.00	0.00	0.00	(1,660,446.00)
Maintenance of Plant	8100	83,247.00	0.00	0.00	0.00	(83,247.00)
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	20,970.00	17,385.00	0.00	0.00	(3,585.00)
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		3,714,289.00	21,729.00	269,561.00	0.00	(3,422,999.00)

#### **General Revenues:**

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, 2015
Adjustments to Net Position
Net Position, June 30, 2016

0.00 0.00 0.00 0.00 3,411,893.00 0.00 89,830.00 0.00 0.00 0.00 3,501,723.00 78,724.00 59,712.00 0.00 138,436.00

Emma Jewel Charter Academy For the Fiscal Year Ended June 30, 2016

				Program Revenues		Revenue and Changes in Net Position Component Unit Activities
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:		•				
Instruction	5000	1,244,309.00	0.00	132,830.00	0.00	(1,111,479.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.0
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.0
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.0
Instructional Staff Training Services	6400	32,872.00	0.00	0.00	0.00	(32,872.0
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.0
Board	7100	6,351.00	0.00	0.00	0.00	(6,351.0
General Administration	7200	85,659.00	0.00	0.00	0.00	(85,659.0
School Administration	7300	279,602.00	0.00	0.00	0.00	(279,602.0
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.0
Fiscal Services	7500	38,990.00	0.00	0.00	0.00	(38,990.0
Food Services	7600	204,204.00	0.00	190,969.00	0.00	(13,235.0
Central Services	7700	0.00	0.00	0.00	0.00	0.0
Student Transportation Services	7800	111,589.00	0.00	0.00	0.00	(111,589.0
Operation of Plant	7900	375,589.00	0.00	0.00	0.00	(375,589.0
Maintenance of Plant	8100	18,054.00	0.00	0.00	0.00	(18,054.0
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.0
Community Services	9100	1,148.00	0.00	0.00	0.00	(1,148.0
Interest on Long-Term Debt	9200	46,282.00	0.00	0.00	0.00	(46,282.0
Unallocated Depreciation/Amortization Expense		0.00				0.0
Total Component Unit Activities		2,444,649.00	0.00	323,799.00	0.00	(2,120,850.0

#### **General Revenues:**

10	YPY	7

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, 2015
Adjustments to Net Position
Net Position, June 30, 2016

0.00 0.00 0.00 0.00 2,169,205.00 0.00 0.00 0.00 0.00 2,169,205.00 48,355.00 318,013.00 0.00 366,368.00

Viera Charter School For the Fiscal Year Ended June 30, 2016

			Program Revenues			Revenue and Changes
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	in Net Position Component Unit Activities
Component Unit Activities:		•				
Instruction	5000	3,207,405.00	927.00	276,046.00	0.00	(2,930,432.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.0
Instructional Media Services	6200	1,379.00	0.00	0.00	0.00	(1,379.0
Instruction and Curriculum Development Services	6300	8,115.00	0.00	0.00	0.00	(8,115.0
Instructional Staff Training Services	6400	1,895.00	0.00	0.00	0.00	(1,895.0
Instruction-Related Technology	6500	42,937.00	0.00	0.00	0.00	(42,937.0
Board	7100	109,065.00	0.00	0.00	0.00	(109,065.0
General Administration	7200	308,962.00	0.00	0.00	0.00	(308,962.0
School Administration	7300	510,528.00	0.00	0.00	0.00	(510,528.0
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.0
Fiscal Services	7500	401,163.00	0.00	0.00	0.00	(401,163.0
Food Services	7600	169,058.00	72,047.00	46,325.00	0.00	(50,686.0
Central Services	7700	0.00	0.00	0.00	0.00	0.0
Student Transportation Services	7800	211,732.00	0.00	0.00	0.00	(211,732.0
Operation of Plant	7900	1,263,831.00	0.00	0.00	257,217.00	(1,006,614.0
Maintenance of Plant	8100	13,952.00	0.00	0.00	0.00	(13,952.0
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.0
Community Services	9100	114,875.00	115,934.00	0.00	0.00	1,059.0
Interest on Long-Term Debt	9200	15,180.00	0.00	0.00	0.00	(15,180.0
Unallocated Depreciation/Amortization Expense		0.00				0.0
Total Component Unit Activities		6,380,077.00	188,908.00	322,371.00	257,217.00	(5,611,581.0

#### **General Revenues:**

axes	,

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, 2015
Adjustments to Net Position
Net Position, June 30, 2016

0.00 0.00 0.00 0.00 5,554,348.00 0.00 242,841.00 0.00 0.00 0.00 5,797,189.00 185,608.00 150,551.00 0.00 336,159.00

Odyssey Preparatory Academy For the Fiscal Year Ended June 30, 2016

				Program Revenues		Revenue and Changes in Net Position Component Unit Activities
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:		•				
Instruction	5000	1,062,265.00	50,140.00	141,604.00	0.00	(870,521.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.0
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.0
Instruction and Curriculum Development Services	6300	66,219.00	0.00	7,124.00	0.00	(59,095.0
Instructional Staff Training Services	6400	23,046.00	0.00	0.00	0.00	(23,046.0
Instruction-Related Technology	6500	4,992.00	0.00	0.00	0.00	(4,992.0
Board	7100	0.00	0.00	0.00	0.00	0.0
General Administration	7200	0.00	0.00	0.00	0.00	0.0
School Administration	7300	404,500.00	0.00	0.00	0.00	(404,500.0
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.0
Fiscal Services	7500	24,590.00	0.00	0.00	0.00	(24,590.0
Food Services	7600	161,662.00	29,664.00	135,152.00	0.00	3,154.0
Central Services	7700	0.00	0.00	0.00	0.00	0.0
Student Transportation Services	7800	49,237.00	0.00	0.00	0.00	(49,237.0
Operation of Plant	7900	257,135.00	0.00	0.00	0.00	(257,135.0
Maintenance of Plant	8100	5,612.00	0.00	0.00	0.00	(5,612.0
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.0
Community Services	9100	16,656.00	47,253.00	0.00	0.00	30,597.0
Interest on Long-Term Debt	9200	426.00	0.00	0.00	0.00	(426.0
Unallocated Depreciation/Amortization Expense		0.00				0.0
Total Component Unit Activities		2,076,340.00	127,057.00	283,880.00	0.00	(1,665,403.0

#### **General Revenues:**

0.00 0.00 0.00 0.00 1,633,508.00 0.00 0.00 0.00 0.00 0.00 1,633,508.00 (31,895.00) 195,834.00 0.00 163,939.00

Brevard Schools Foundation For the Fiscal Year Ended June 30, 2016

				Program Revenues		Revenue and Changes in Net Position Component Unit Activities
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:		1				
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	2,235,063.00	0.00	0.00	0.00	(2,235,063.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	286,869.00	0.00	0.00	0.00	(286,869.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	0.00	0.00	0.00	0.00	0.00
Unallocated Depreciation/Amortization Expense		0.00				0.00
Total Component Unit Activities		2,521,932.00	0.00	0.00	0.00	(2,521,932.00

#### **General Revenues:**

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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, 2015
Adjustments to Net Position
Net Position, June 30, 2016

0.00 0.00 0.00 0.00 2,790,366.00 1,116.00 0.00 0.00 0.00 2,791,482.00 269,550.00 3,500,584.00 0.00 3,770,134.00 DISTRICT SCHOOL BOARD OF BREVARD COUNTY
COMBINING STATEMENT OF ACTIVITIES (CONTINUED)
NONMAJOR COMPONENT UNITS
TOTAL NONMAJOR COMPONENT UNITS
For the Fiscal Year Ended June 30, 2016

				Program Revenues		Revenue and Changes in Net Position Component Unit Activities
FUNCTIONS	Account Number	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component Unit Activities:	Tumber	Expenses	Services			retivities
Instruction	5000	17,712,136.00	454,929.00	1,307,433.00	0.00	(15,949,774.0
Student Support Services	6100	2,288,363.00	0.00	0.00	0.00	(2,288,363.0
Instructional Media Services	6200	119,841.00	0.00	0.00	0.00	(119,841.0
Instruction and Curriculum Development Services	6300	207,750.00	160,513.00	7,124.00	0.00	(40,113.0
Instructional Staff Training Services	6400	109,414.00	0.00	0.00	0.00	(109,414.0
Instruction-Related Technology	6500	249,728.00	0.00	0.00	0.00	(249,728.0
Board	7100	202,524.00	0.00	0.00	0.00	(202,524.0
General Administration	7200	681,490.00	0.00	0.00	0.00	(681,490.0
School Administration	7300	4,890,769.00	0.00	0.00	0.00	(4,890,769.0
Facilities Acquisition and Construction	7400	272,507.00	0.00	0.00	0.00	(272,507.0
Fiscal Services	7500	812,967.00	0.00	0.00	0.00	(812,967.0
Food Services	7600	1,672,830.00	224,830.00	1,169,926.00	107,202.00	(170,872.0
Central Services	7700	36,896.00	0.00	0.00	0.00	(36,896.0
Student Transportation Services	7800	1,139,270.00	0.00	0.00	0.00	(1,139,270.0
Operation of Plant	7900	6,047,472.00	3,238.00	203,473.00	257,217.00	(5,583,544.0
Maintenance of Plant	8100	390,238.00	0.00	0.00	0.00	(390,238.0
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.0
Community Services	9100	233,950.00	255,480.00	0.00	0.00	21,530.0
Interest on Long-Term Debt	9200	756,545.00	0.00	0.00	339,732.00	(416,813.0
Unallocated Depreciation/Amortization Expense		0.00				0.0
Total Component Unit Activities		37,824,690.00	1,098,990.00	2,687,956.00	704,151.00	(33,333,593.0

#### **General Revenues:**

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, 2015
Adjustments to Net Position
Net Position, June 30, 2016

0.00 0.00 0.00 0.00 33,724,371.00 3,179.00 625,293.00 0.00 0.00 34,352,843.00 1,019,250.00 7,983,148.00 0.00 9,002,398.00