

# School Board of Brevard County, Florida

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## Interim Financial Statements

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#### For the Six Months Ending December 31, 2021

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# School Board of Brevard County, Florida

## Combined Balance Sheet

For the Six Months Ending December 31, 2021

(With comparative amounts for the Six Months ending December 31, 2020)

	Governmental Fund Types				Total Governmental Funds	Enterprise Fund	Internal Service Funds	Totals
	General	Special Revenue	Debt Service	Capital Projects	December FY 2021	Brevard After School	Insurance	December FY 2021
<b>Assets</b>								
Cash	68,618,666	23,924,658	(8,178)	85,177,958	177,713,104	1,021,009	(7,626,929)	171,107,183
Cash and Investments with trustee	-	-	8,252,069	-	8,252,069	-	-	8,252,069
Investments	83,098,363	-	-	124,712,040	207,810,404	-	30,231,395	238,041,799
Accounts & Interest Receivable	2,721	3,922	-	24,460	31,102	-	16,642	47,744
Due from Other Agencies	605,641	38,903,167	-	-	39,508,809	-	-	39,508,809
Inventory	86,479	1,440,695	-	-	1,527,174	-	-	1,527,174
Prepaid Expenses	1,475,228	-	-	-	1,475,228	-	-	1,475,228
<b>Fixed Assets</b>								
Improvements Other Than Buildings	-	-	-	-	-	31,174	-	31,174
Buildings and Fixed Equipment	-	-	-	-	-	11,542	1,225,575	1,237,116
Furniture, Fixtures and Equipment	-	-	-	-	-	4,598	2,199	6,797
Motor Vehicles	-	-	-	-	-	-	-	-
Audio Visual Materials & Computer Software	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 153,887,099</b>	<b>\$ 64,272,441</b>	<b>\$ 8,243,891</b>	<b>\$ 209,914,459</b>	<b>\$ 436,317,891</b>	<b>\$ 1,068,322</b>	<b>\$ 23,848,882</b>	<b>\$ 461,235,094</b>
<b>Deferred Outflows</b>	-	-	-	-	-	1,587,291	-	1,587,291
<b>Total Assets and Deferred Outflows</b>	<b>\$ 153,887,099</b>	<b>\$ 64,272,441</b>	<b>\$ 8,243,891</b>	<b>\$ 209,914,459</b>	<b>\$ 436,317,891</b>	<b>\$ 2,655,613</b>	<b>\$ 23,848,882</b>	<b>\$ 462,822,385</b>
<b>Liabilities</b>								
Accounts Payable	2,069,314	194,720	-	256,695	2,520,729	-	-	2,520,729
Salaries and Wages Payable	5,184,588	(4)	-	-	5,184,584	4	-	5,184,588
Due to Internal Funds	51	-	-	-	51	-	-	51
Payroll Deductions and Withholdings	6,335,212	294	-	-	6,335,507	-	-	6,335,507
Critical Illness Payable	93	-	-	-	93	-	-	93
	(20)	357	-	-	337	-	-	337
Deferred Revenue	607,346	36,238,124	-	-	36,845,470	-	-	36,845,470
Estimated Unpaid Claims	-	-	-	-	-	-	8,436,980	8,436,980
Liability for Compensated Absences	-	-	-	-	-	210,816	-	210,816
Liability for Long-Term Claims	-	-	-	-	-	-	9,247,449	9,247,449
Other Post Employment Benefits	-	-	-	-	-	4,654,223	-	4,654,223
<b>Total Liabilities</b>	<b>\$ 14,196,583</b>	<b>\$ 36,433,492</b>	<b>\$ -</b>	<b>\$ 256,695</b>	<b>\$ 50,886,771</b>	<b>\$ 4,865,043</b>	<b>\$ 17,684,429</b>	<b>\$ 73,436,242</b>
<b>Deferred Inflows</b>	-	-	-	-	-	216,347	-	216,347
<b>Fund Equity</b>								
Fund Balances								
Non-Spendable	1,561,708	1,440,695	-	-	3,002,403	-	-	3,002,403
Restricted	2,100,965	26,398,254	8,243,891	209,657,764	246,400,875	-	-	246,400,875
Committed	-	-	-	-	-	-	-	-
Assigned	115,275,627	-	-	-	115,275,627	-	-	115,275,627
Unassigned	20,752,216	-	-	-	20,752,216	(2,425,777)	6,164,453	24,490,892
<b>Total Fund Equity</b>	<b>\$ 139,690,516</b>	<b>\$ 27,838,949</b>	<b>\$ 8,243,891</b>	<b>\$ 209,657,764</b>	<b>\$ 385,431,120</b>	<b>\$ (2,425,777)</b>	<b>\$ 6,164,453</b>	<b>\$ 389,169,796</b>
<b>Total Liabilities, Deferred Inflows &amp; Fund Equity</b>	<b>\$ 153,887,099</b>	<b>\$ 64,272,441</b>	<b>\$ 8,243,891</b>	<b>\$ 209,914,459</b>	<b>\$ 436,317,891</b>	<b>\$ 2,655,613</b>	<b>\$ 23,848,882</b>	<b>\$ 462,822,385</b>

**School Board of Brevard County, Florida**

**Combined Statement of Revenues, Expenditures, and Changes in Fund Balance**

**For the Six Months Ending December 31, 2021**

(With comparative amounts for the Six Months ending December 31, 2020)

	Governmental Fund Types					Enterprise Fund	Internal Service Funds		Totals	
	General	Special Revenue	Education Stabilization	Debt Service	Capital Projects	Brevard After School	Casualty Insurance	Medical Insurance	December FY 2021	December FY 2020
<b>Revenues:</b>										
<b>Federal Sources</b>										
Medicaid	192,489	-	-	-	-	-	-	-	192,489	441,839
Food Services	-	36,451,954	-	-	-	-	-	-	36,451,954	29,806,453
Other	50,231	468,714	14,568,523	-	-	-	-	-	15,087,468	10,592,383
<b>Total Federal Sources</b>	<b>\$ 242,720</b>	<b>\$ 36,920,668</b>	<b>\$ 14,568,523</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,731,910</b>	<b>\$ 40,840,674</b>
<b>State Sources</b>										
Florida Education Finance Program (FEFP)	113,855,118	-	-	-	-	-	-	-	113,855,118	133,996,654
Other	39,455,479	13,149	-	-	2,288,313	-	-	-	41,756,941	46,335,747
<b>Total State Sources</b>	<b>\$ 153,310,597</b>	<b>\$ 13,149</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,288,313</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 155,612,059</b>	<b>\$ 180,332,401</b>
<b>Local Sources</b>										
District School Taxes	188,063,125	-	-	-	64,840,247	-	-	-	252,903,372	238,792,852
Food Sales	-	2,081,802	-	-	-	-	-	-	2,081,802	1,293,630
Premium Revenues	-	-	-	-	-	-	1,748,550	29,505,630	31,254,180	29,810,424
Other	4,865,400	35,034	-	29	23,203,141	4,032,804	76,688	68,770	32,281,866	30,777,035
<b>Total Local Sources</b>	<b>\$ 192,928,525</b>	<b>\$ 2,116,836</b>	<b>\$ -</b>	<b>\$ 29</b>	<b>\$ 88,043,388</b>	<b>\$ 4,032,804</b>	<b>\$ 1,825,239</b>	<b>\$ 29,574,399</b>	<b>\$ 318,521,221</b>	<b>\$ 300,673,941</b>
<b>Other Financing Sources</b>										
Transfers In	14,777,519	-	-	8,233,305	650,728	-	-	1,000,000	24,661,552	23,723,373
Other	497	5,289,188	-	-	309,895	-	-	-	5,599,579	2,837,240
<b>Total Other Financing Sources</b>	<b>\$ 14,778,016</b>	<b>\$ 5,289,188</b>	<b>\$ -</b>	<b>\$ 8,233,305</b>	<b>\$ 960,622</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ 30,261,131</b>	<b>\$ 26,560,613</b>
<b>Total Year To Date Revenues</b>	<b>\$ 361,259,857</b>	<b>\$ 44,339,841</b>	<b>\$ 14,568,523</b>	<b>\$ 8,233,334</b>	<b>\$ 91,292,324</b>	<b>\$ 4,032,804</b>	<b>\$ 1,825,239</b>	<b>\$ 30,574,399</b>	<b>\$ 556,126,321</b>	<b>\$ 548,407,630</b>
<b>Expenditures:</b>										
Instruction	186,153,194	8,564,719	7,533,323	-	-	48	-	-	202,251,283	172,580,508
Pupil Personnel Services	9,540,730	2,595,476	337,716	-	-	2,051,037	-	-	14,524,960	13,714,957
Instructional Media Services	2,979,560	65	26,904	-	-	-	-	-	3,006,530	3,176,907
Instruction and Curriculum Dev. Services	7,685,428	5,471,935	993,041	-	-	-	-	-	14,150,404	12,830,723
Instructional Staff Training Services	904,946	891,975	109,345	-	-	-	-	-	1,906,266	1,756,374
Instructional Related Technology	4,276,791	494,497	288,641	-	-	-	-	-	5,059,929	4,943,964
Board	754,470	-	-	-	-	-	-	-	754,470	980,401
General Administration	600,072	690,303	598,797	-	-	-	-	-	1,889,172	1,677,442
School Administration	19,615,372	4,039	557,499	-	-	-	-	-	20,176,910	19,438,849
Facilities Acquisitions & Construction	4,721,097	5,558	-	-	19,377,481	-	-	-	24,104,135	29,721,114
Fiscal Services	1,775,608	68,142	3,922	-	22,176	2,967	299	381	1,873,496	1,836,143
Food Services	65,399	17,346,441	-	-	-	-	-	-	17,411,840	13,526,838
Central Services	3,721,731	34,443	4,000,000	-	-	10,285	2,970,870	36,258,475	46,995,804	44,896,501
Pupil Transportation Services	7,425,723	4,483	-	-	-	-	-	-	7,430,205	10,136,653
Operation of Plant	27,086,823	53,797	119,334	-	-	64	205	13,543	27,273,767	25,026,321
Maintenance of Plant	8,305,592	82,809	-	-	-	-	-	-	8,388,400	7,263,279
Administrative Technology Services	2,210,054	125,299	-	-	-	-	-	-	2,335,353	2,301,350
Community Services	356,405	3,253,075	-	-	-	64	-	-	3,609,543	2,918,307
Capital Outlay	-	69,289	-	-	-	-	-	-	69,289	154,897
Debt Service	-	-	-	8,178	-	-	-	-	8,178	-
<b>Total Year To Date Expenditures</b>	<b>\$ 288,178,994</b>	<b>\$ 39,756,345</b>	<b>\$ 14,568,523</b>	<b>\$ 8,178</b>	<b>\$ 19,399,657</b>	<b>\$ 2,064,465</b>	<b>\$ 2,971,375</b>	<b>\$ 36,272,399</b>	<b>\$ 403,219,935</b>	<b>\$ 368,881,527</b>
<b>Other Financing Uses</b>										
Transfer to General Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Capital Projects Funds	728	650,000	-	-	14,777,519	-	-	-	15,428,247	12,585,532
Transfer to Internal Service Funds	1,000,000	-	-	-	8,233,305	-	-	-	9,233,305	11,137,841
<b>Total Other Financing Uses</b>	<b>\$ 1,000,728</b>	<b>\$ 650,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,010,824</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,661,552</b>	<b>\$ 23,723,373</b>
<b>Total Year To Date Expenditures</b>	<b>\$ 289,179,721</b>	<b>\$ 40,406,345</b>	<b>\$ 14,568,523</b>	<b>\$ 8,178</b>	<b>\$ 42,410,481</b>	<b>\$ 2,064,465</b>	<b>\$ 2,971,375</b>	<b>\$ 36,272,399</b>	<b>\$ 427,881,486</b>	<b>\$ 392,604,901</b>
<b>Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>\$ 72,080,136</b>	<b>\$ 3,933,496</b>	<b>\$ -</b>	<b>\$ 8,225,156</b>	<b>\$ 48,881,843</b>	<b>\$ 1,968,340</b>	<b>\$ (1,146,136)</b>	<b>\$ (5,698,000)</b>	<b>\$ 128,244,835</b>	<b>\$ 155,802,729</b>
<b>Fund Balances, Beginning of Period</b>	<b>\$ 67,610,380</b>	<b>24,779,844</b>	<b>(874,391)</b>	<b>18,735</b>	<b>160,775,921</b>	<b>(4,394,116)</b>	<b>1,981,090</b>	<b>11,027,498</b>	<b>\$ 260,924,961</b>	<b>\$ 221,131,926</b>
<b>Fund Balances, End of Period</b>	<b>\$ 139,690,516</b>	<b>\$ 28,713,340</b>	<b>\$ (874,391)</b>	<b>\$ 8,243,891</b>	<b>\$ 209,657,764</b>	<b>\$ (2,425,776.77)</b>	<b>\$ 834,954</b>	<b>\$ 5,329,498</b>	<b>\$ 389,169,796</b>	<b>\$ 376,934,655</b>

# School Board of Brevard County, Florida

## Schedule of Revenues and Other Financing Sources

### General Fund

For the Six Months Ending December 31, 2021

(With comparative amounts for the Six Months ending December 31, 2020)

Revenues	Adopted Budget	Amended Budget	Revenues Year To Date December 2021	Balance Remaining	Revenues Year To Date as % of Budget	Revenues Year To Date December 2020
<b>Federal Sources</b>						
Impact Aid	694,794	694,794	50,231	644,563	7.2%	398,923
Medicaid Funds	1,889,592	1,889,592	192,489	1,697,103	10.2%	441,839
Other Federal thru State	-	-	-	-	100.0%	742,310
<b>Total Federal Sources</b>	<b>\$ 2,584,386</b>	<b>\$ 2,584,386</b>	<b>\$ 242,720</b>	<b>\$ 2,341,666</b>	<b>9.4%</b>	<b>\$ 1,583,071</b>
<b>State Sources</b>						
Florida Education Finance Program (FEFP)	247,241,992	247,241,992	113,855,118	133,386,874	46.1%	133,996,654
Workforce Development	3,478,404	3,478,404	1,787,896	1,690,508	51.4%	1,739,208
Performance Based Incentives	-	-	1,038	(1,038)	100.0%	-
CO & DS withheld for Admin Exp	40,481	40,481	-	40,481	0.0%	-
Racing Commission	223,250	223,250	-	223,250	0.0%	-
State License Tax	200,000	200,000	166,037	33,963	83.0%	130,235
Class Size Reduction	72,075,936	72,075,936	36,037,968	36,037,968	50.0%	39,976,472
Voluntary Prekindergarten Program (VPK)	2,315,000	2,315,000	1,214,309	1,100,691	52.5%	1,219,198
Other Miscellaneous State Revenue	-	278,231	248,231	30,000	89.2%	10,723
<b>Total State Sources</b>	<b>\$ 325,575,063</b>	<b>\$ 325,853,294</b>	<b>\$ 153,310,597</b>	<b>\$ 172,542,698</b>	<b>47.0%</b>	<b>\$ 177,072,491</b>
<b>Local Sources</b>						
District School Taxes	216,085,948	216,085,948	188,063,125	28,022,823	87.0%	178,402,893
Tuition	-	1,250	244,876	(243,626)	19590.1%	-
Rent	187,000	315,880	206,718	109,162	65.4%	85,321
Investment/Interest Income	278,893	278,893	564	278,329	0.2%	100
Interest-Other (PFM)	-	-	9,874	(9,874)	100.0%	43,085
Adult General ED Course Fees	-	28,161	34,618	(6,458)	122.9%	30,615
Lifelong Learning Fees	-	3,541	10,252	(6,712)	289.6%	5,036
GED Testing Fees	-	3,256	3,834	(578)	117.7%	3,260
Other Class Fees	-	34,751	36,791	(2,040)	105.9%	13,817
Miscellaneous Local Sources	1,809,451	1,813,128	570	1,812,559	0.0%	(4,095)
Bus Fees	-	14,942	25,010	(10,069)	167.4%	10,085
School Activity Trips	-	-	6,517	(6,517)	100.0%	33,760
Federal Indirect Cost Rate	4,611,389	4,612,139	1,287,764	3,324,375	27.9%	685,134
Food Service Indirect Cost	793,653	793,653	(5,693)	799,346	-0.7%	-
Other Miscellaneous Local Sources	3,084,463	4,173,463	2,976,488	1,196,975	71.3%	2,814,211
Refund of Prior Yr Expenditures	-	7,307	16,411	(9,104)	224.6%	27,964
Collection Lost Damaged Sold Textbooks	-	7,303	10,805	(3,502)	147.9%	7,734
<b>Total Local Sources</b>	<b>\$ 226,850,798</b>	<b>\$ 228,173,615</b>	<b>\$ 192,928,525</b>	<b>\$ 35,245,090</b>	<b>84.6%</b>	<b>\$ 182,158,919</b>
<b>Other Financing Sources</b>						
Transfers From Capital Projects	24,872,570	24,872,570	14,777,519	10,095,051	59.4%	12,322,667
Transfer From Enterprise Fund	2,299,035	2,299,035	-	2,299,035	0.0%	-
Other Loss Recovery	-	-	497	(497)	100.0%	5,212
<b>Total Other Financing Sources</b>	<b>\$ 27,171,605</b>	<b>\$ 27,171,605</b>	<b>\$ 14,778,016</b>	<b>\$ 12,393,589</b>	<b>54.4%</b>	<b>\$ 12,327,879</b>
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 582,181,852</b>	<b>\$ 583,782,900</b>	<b>\$ 361,259,857</b>	<b>\$ 222,523,043</b>	<b>61.9%</b>	<b>\$ 373,142,360</b>

# School Board of Brevard County, Florida

## Schedule of Revenues and Other Financing Sources

### General Fund

For the Six Months Ending December 31, 2021

(With comparative amounts for the Six Months ending December 31, 2020)

Expenditures	Adopted Budget	Amended Budget	Expenditures Year To Date December 2021	Balance Available	Expenditures Year To Date as % of Budget	Expenditures Year To Date December 2020
<b>Functions</b>						
Instruction	382,068,381	399,742,877	186,153,194	213,589,683	46.6%	161,833,102
Pupil Personnel Services	20,970,225	21,835,687	9,540,730	12,294,957	43.7%	8,535,933
Instructional Media Services	6,333,767	6,540,004	2,979,560	3,560,444	45.6%	3,171,417
Instruction and Curriculum Dev. Services	14,868,063	16,173,884	7,685,428	8,488,455	47.5%	6,910,041
Instructional Staff Training Services	1,825,789	2,634,131	904,946	1,729,185	34.4%	816,774
Instructional Related Technology	8,531,436	9,429,487	4,276,791	5,152,697	45.4%	4,225,028
Board	1,243,136	1,282,941	754,470	528,471	58.8%	978,901
General Administration	1,251,995	1,296,069	600,072	695,997	46.3%	984,711
School Administration	38,776,067	39,853,027	19,615,372	20,237,655	49.2%	19,298,102
Facilities Acquisitions & Construction	9,946,838	11,897,629	4,721,097	7,176,532	39.7%	2,440,281
Fiscal Services	3,485,546	3,513,590	1,775,608	1,737,982	50.5%	1,736,706
Food Services	108,190	125,402	65,399	60,003	52.2%	78,434
Central Services	6,145,338	7,031,568	3,721,731	3,309,837	52.9%	3,208,246
Pupil Transportation Services	18,003,772	18,103,472	7,425,723	10,677,750	41.0%	7,335,532
Operation of Plant	55,656,178	57,241,684	27,086,823	30,154,861	47.3%	24,735,086
Maintenance of Plant	14,766,611	16,121,468	8,305,592	7,815,876	51.5%	7,201,253
Administrative Technology Services	4,526,949	4,767,271	2,210,054	2,557,217	46.4%	2,078,815
Community Services	170,240	740,225	356,405	383,820	48.1%	204,573
<b>Total Expenditures</b>	<b>\$ 588,678,522</b>	<b>\$ 618,330,415</b>	<b>\$ 288,178,994</b>	<b>\$ 330,151,422</b>	<b>46.6%</b>	<b>\$ 255,772,936</b>
Other Financing Uses:						
Transfer to Capital Projects Funds	-	728	728	-	100.0%	12,865
Transfer to Internal Service Funds	-	-	1,000,000	(1,000,000)	100.0%	2,500,000
<b>Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ 728</b>	<b>\$ 1,000,728</b>	<b>\$ (1,000,000)</b>	<b>137553.3%</b>	<b>\$ 2,512,865</b>
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 588,678,522</b>	<b>\$ 618,331,143</b>	<b>\$ 289,179,721</b>	<b>\$ 329,151,422</b>	<b>46.8%</b>	<b>\$ 258,285,801</b>

# School Board of Brevard County, Florida

## Schedule of Expenditure by Object Type (Excluding Other Financing Uses)

### General Fund

For the Six Months Ending December 31, 2021

Expenditures Functions	Expenditures			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses
	Adopted Budget	Amended Budget	Year To Date December 2021							
Instruction	382,068,381	399,742,877	186,153,194	103,612,264	29,114,120	35,551,098	-	16,693,655	526,160	655,896
Pupil Personnel Services	20,970,225	21,835,687	9,540,730	6,975,997	1,912,730	569,533	-	80,151	1,906	414
Instructional Media Services	6,333,767	6,540,004	2,979,560	2,175,173	627,646	93,862	-	27,999	52,871	2,010
Instruction and Curriculum Dev. Services	14,868,063	16,173,884	7,685,428	5,743,277	1,504,166	406,649	-	13,188	6,612	11,537
Instructional Staff Training Services	1,825,789	2,634,131	904,946	534,936	122,090	163,458	-	52,148	758	31,556
Instructional Related Technology	8,531,436	9,429,487	4,276,791	2,987,987	905,483	382,996	-	-	250	75
Board	1,243,136	1,282,941	754,470	307,462	203,432	216,719	-	58	-	26,799
General Administration	1,251,995	1,296,069	600,072	332,915	102,070	89,533	-	9,859	2,847	62,847
School Administration	38,776,067	39,853,027	19,615,372	14,428,706	5,054,419	60,715	-	41,059	23,218	7,255
Facilities Acquisitions & Construction	9,946,838	11,897,629	4,721,097	480,703	145,519	205,053	-	12,365	122,664	3,754,792
Fiscal Services	3,485,546	3,513,590	1,775,608	1,217,390	376,879	155,977	-	956	1,080	23,326
Food Services	108,190	125,402	65,399	60,088	5,290	-	21	-	-	-
Central Services	6,145,338	7,031,568	3,721,731	2,308,669	743,646	289,428	-	239,934	11,200	128,853
Pupil Transportation Services	18,003,772	18,103,472	7,425,723	4,517,213	1,720,544	345,363	679,152	168,849	(8,695)	3,297
Operation of Plant	55,656,178	57,241,684	27,086,823	9,355,370	3,532,666	7,461,036	6,196,861	448,704	87,849	4,336
Maintenance of Plant	14,766,611	16,121,468	8,305,592	3,041,250	1,084,630	2,404,004	205,138	1,453,018	108,548	9,004
Administrative Technology Services	4,526,949	4,767,271	2,210,054	1,315,102	400,573	489,645	-	3,717	717	300
Community Services	170,240	740,225	356,405	47,829	15,175	90,878	-	84,469	7,481	110,573
<b>Total Expenditures</b>	<b>\$ 588,678,522</b>	<b>\$ 618,330,415</b>	<b>\$ 288,178,994</b>	<b>\$ 159,442,330</b>	<b>\$ 47,571,078</b>	<b>\$ 48,975,948</b>	<b>\$ 7,081,172</b>	<b>\$ 19,330,129</b>	<b>\$ 945,466</b>	<b>\$ 4,832,870</b>
<b>Percent of Total Expenditures</b>				<b>55.3%</b>	<b>16.5%</b>	<b>17.0%</b>	<b>2.5%</b>	<b>6.7%</b>	<b>0.3%</b>	<b>1.7%</b>
<b>Budget by Object Type</b>				<b>339,802,374</b>	<b>110,123,828</b>	<b>106,253,930</b>	<b>16,154,720</b>	<b>26,884,268</b>	<b>6,674,866</b>	<b>12,436,429</b>
<b>Percent of Total Amended Budget</b>				<b>55.0%</b>	<b>17.8%</b>	<b>17.2%</b>	<b>2.6%</b>	<b>4.3%</b>	<b>1.1%</b>	<b>2.0%</b>

# School Board of Brevard County, Florida

## Schedule of Fund Balance Utilization

### General Fund

For the Six Months Ending December 31, 2021

(With comparative amounts for the Six Months ending December 31, 2020)

	December 2021	December 2020
<b>Beginning Fund Balance</b>	\$ 67,610,380	\$ 58,876,125
Plus		
Revenues and Other Financing Sources	361,259,857	373,142,360
Less		
Expenditures and Other Financing Uses	289,179,721	258,285,801
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ 139,690,516</u>	<u>\$ 173,732,684</u>
Ending Fund Balance		
Non-Spendable	1,561,708	1,461,565
Restricted	2,100,965	1,976,433
Committed	-	5,000,254
Assigned/Unassigned	136,027,843	165,294,432
Total Ending Fund Balance	<u>\$ 139,690,516</u>	<u>\$ 173,732,684</u>