

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

FINANCIAL STATEMENT

FOR THE PERIOD ENDING DECEMBER 31, 2008

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THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
 COMBINED BALANCE SHEET
 ALL GOVERNMENTAL TYPES
 DECEMBER 31, 2008

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE / INTERNAL SERVICE	
ASSETS:						
Cash and cash equivalents	\$ 923,518	\$ 0	\$ 1,065,467	\$ 19,745,792	\$ 5,236,435	\$ 26,971,212
Cash and investments with trustee	0	0	3,023,941	73,102,374	6,810	76,133,125
Investments	177,540,200	0	0	99,611,313	36,490,286	313,641,799
Total cash and investments	\$ 178,463,718	\$ 0	\$ 4,089,408	\$ 192,459,479	\$ 41,733,531	\$ 416,746,136
Accounts and interest receivable	\$ 11,964	\$ 5,081	\$ 0	\$ 9,326,709	\$ 228,133	\$ 9,571,887
Due from other funds	5,100,000	0	0	640,474	0	5,740,474
Due from other agencies	2,602,051	3,461,964	0	12,852,867	0	18,916,882
Inventory	1,506,702	2,210,254	0	0	0	3,716,956
Fixed assets	0	0	0	0	714,220	714,220
TOTAL ASSETS	\$ 187,684,435	\$ 5,677,299	\$ 4,089,408	\$ 215,279,529	\$ 42,675,884	\$ 455,406,555

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
 COMBINED BALANCE SHEET
 ALL GOVERNMENTAL TYPES
 DECEMBER 31, 2008

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE / INTERNAL SERVICE	
LIABILITIES:						
Accounts and contracts payable and accrued expenditures/expenses	\$ 992,083	\$ 0	\$ 0	\$ 0	\$ 1,815,509	\$ 2,807,592
Accrued payroll	2,661,707	40,028	0	0	90,074	2,791,809
Accrued payroll taxes and employee benefits	3,001,882	0	0	0	0	3,001,882
Due to other funds	0	640,474	0	0	5,100,000	5,740,474
Due to other agencies	0	691	0	106	0	797
Deferred revenue	0	0	0	0	0	0
Deferred compensation funds held for participants	0	0	0	0	73,223	73,223
Interest payable	0	0	0	252,397	0	252,397
Estimated liability on insurance risks & pending claims ...	0	0	0	0	18,342,548	18,342,548
Notes payable	35,000,000	0	0	50,000,000	0	85,000,000
Liability for compensated absences	0	0	0	0	448,482	448,482
TOTAL LIABILITIES	\$ 41,655,672	\$ 681,193	\$ 0	\$ 50,252,503	\$ 25,869,836	\$ 118,459,204
FUND EQUITY:						
Retained Earnings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,806,048	\$ 16,806,048
Reserved for projects	0	0	0	80,626,431	0	80,626,431
Reserved / Undesignated	0	4,996,106	4,089,408	80,921,224	0	90,006,738
Unreserved / Undesignated	146,028,763	0	0	3,479,371	0	149,508,134
TOTAL FUND EQUITY	\$ 146,028,763	\$ 4,996,106	\$ 4,089,408	\$ 165,027,026	\$ 16,806,048	\$ 336,947,351
TOTAL LIABILITIES AND FUND EQUITY	\$ 187,684,435	\$ 5,677,299	\$ 4,089,408	\$ 215,279,529	\$ 42,675,884	\$ 455,406,555

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
DECEMBER 31, 2008

FUNCTION CODE	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
	REVENUES:				
	<u>FEDERAL SOURCES</u>				
3121	Impact Aid	\$ 1,472,568	\$ 1,472,568	\$ 120,061	\$ 1,352,507
3202	Medicaid Reimbursement	800,000	800,000	261,044	538,956
	TOTAL FEDERAL	\$ 2,272,568	\$ 2,272,568	\$ 381,105	\$ 1,891,463
	<u>STATE SOURCES</u>				
3310	F.E.F.P.	\$ 164,943,508	\$ 164,943,508	\$ 90,937,997	\$ 74,005,511
3310	Merit Award Program	4,060,190	4,060,190	4,060,190	0
3315	Work Force Development	3,133,299	3,133,299	1,511,436	1,621,863
3317	Performance Based Incentives	0	0	31,018	(31,018)
3318	Adults with Disabilities	525,867	525,867	222,186	303,681
3323	C.O. & D.S.	40,746	40,746	0	40,746
3334	Florida Teacher Lead Program	1,026,871	1,026,871	1,026,871	0
3336	Instructional Materials	7,197,497	7,197,497	6,117,872	1,079,625
3341	Racing Commission	223,250	223,250	0	223,250
3343	State License Tax	200,000	200,000	123,454	76,546
3344	Lottery Enhancement	2,947,446	2,947,446	0	2,947,446
3354	Transportation	12,412,041	12,412,041	6,171,800	6,240,241
3355	Classroom Size Reduction	76,942,121	76,942,121	36,264,758	40,677,363
3361	School Recognition	5,152,416	5,152,416	5,526,028	(373,612)
3371	Voluntary PreK	2,115,000	2,115,000	1,010,317	1,104,683
3372	Pre-Kindergarten	155,000	155,000	32,360	122,640
3397	Charter School Capital Outlay	1,308,262	1,308,262	627,510	680,752
	TOTAL STATE	\$ 282,383,514	\$ 282,383,514	153,663,797	\$ 128,719,717

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
DECEMBER 31, 2008

FUNCTION CODE	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
	<u>LOCAL SOURCES</u>				
341X	Ad Valorem	\$ 233,076,117	\$ 233,076,117	\$ 173,638,843	\$ 59,437,274
3425	Rent	187,000	187,000	154,659	32,341
343x	Income / Investments	2,950,000	2,950,000	956,192	1,993,808
346x	Adult Student Fees	96,000	96,000	45,700	50,300
347X	Other Student Fees	162,000	162,000	61,960	100,040
3484	Premuim Revenue	0	0	375,550	(375,550)
3494	Federal - Indirect	647,991	647,991	0	647,991
3499	Food Service - Indirect	325,000	325,000	15,897	309,103
349x	Miscellaneous Local	1,591,037	1,591,037	904,283	686,754
	TOTAL LOCAL	\$ 239,035,145	\$ 239,035,145	\$ 176,153,084	\$ 62,882,061
	<u>OTHER FINANCING SOURCES</u>				
374X	Loss Recoverables	\$ 0	\$ 0	\$ 12,245	\$ (12,245)
	TOTAL OTHER	\$ 0	\$ 0	\$ 12,245	\$ (12,245)
	TOTAL REVENUES	\$ 523,691,227	\$ 523,691,227	\$ 330,210,231	\$ 193,480,996

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
DECEMBER 31, 2008

FUNCTION CODE	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
	EXPENDITURES:				
5100	Basic K-12	\$ 230,771,238	\$ 249,147,150	\$ 113,864,982	\$ 135,282,168
5200	Exceptional Education	68,269,186	68,247,445	26,711,589	41,535,856
5300	Vocational Education	7,506,513	7,758,003	3,132,690	4,625,313
5400	Adult Education	1,399,800	1,412,391	700,463	711,928
5500	Other Instructional	1,913,815	1,949,985	1,028,490	921,495
5900	Non-F.E.F.P. Instructional	536,679	1,025,036	482,994	542,042
	INSTRUCTIONAL TOTAL	\$ 310,397,231	\$ 329,540,010	\$ 145,921,208	\$ 183,618,802
6110	Attendance / Social Work	\$ 1,313,676	\$ 1,433,452	\$ 386,939	\$ 1,046,513
6120	Guidance	12,207,441	12,232,852	5,515,432	6,717,420
6130	Health	1,406,092	1,420,989	313,875	1,107,114
6140	Psychological Services	1,407,000	1,416,649	709,166	707,483
6150	Parental Involvement	188,818	198,558	94,816	103,742
6200	Instructional Media	9,000,615	9,377,733	3,695,194	5,682,539
6300	Instructional Curr. Development	10,713,438	10,988,253	5,420,844	5,567,409
6400	Instructional Staff Training	1,418,958	1,971,989	674,060	1,297,929
6500	Instructional Related Technology	6,551,720	6,745,004	3,249,753	3,495,251
	INSTRUCTIONAL SUPPORT TOTAL	\$ 44,207,758	\$ 45,785,479	\$ 20,060,079	\$ 25,725,400
7100	Board of Education	\$ 995,258	\$ 995,423	\$ 506,570	\$ 488,853
7200	General Administration	1,944,326	1,969,804	1,010,352	959,452
7300	School Administration	36,957,357	37,393,564	18,894,731	18,498,833
7400	Facilities, Acquisition, Const.	1,112,025	1,329,152	1,006,878	322,274
7500	Fiscal Services	2,475,531	2,492,090	1,091,051	1,401,039
7600	Food Services	0	(1,215)	212,691	(213,906)
7710	Research Development	308,784	308,829	153,090	155,739
7720	Information Services	837,213	874,764	399,226	475,538
7730	Staff Services	2,209,114	2,322,295	1,194,286	1,128,009
7731	Admin, Classified In-service	536,197	707,463	241,677	465,786

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
DECEMBER 31, 2008

FUNCTION CODE	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
7750	Data Processing	2,041,612	2,876,733	1,069,281	1,807,452
7760	Warehouse / purchasing	2,216,422	2,323,152	1,015,935	1,307,217
7800	Transportation	21,631,875	21,749,736	10,569,577	11,180,159
7900	Utility / Custodial	49,975,043	50,149,039	22,699,503	27,449,536
7910	Environmental Services	838,011	859,415	367,198	492,217
8100	Maintenance	5,846,336	6,018,354	4,647,344	1,371,010
8110	Transportation Maintenance	1,142,910	1,249,838	631,700	618,138
8120	Technology Repair	127,312	136,532	41,651	94,881
8200	Administrative Technical Services	2,932,613	2,932,613	1,499,007	1,433,606
9100	Community Services	24,642	97,166	319,072	(221,906)
9200	Debt Service	550,000	550,000	43,870	506,130
9400	Overhead	115,746	115,746	118	115,628
	GENERAL SUPPORT TOTAL	\$ 134,818,327	\$ 137,450,493	\$ 67,614,808	\$ 69,835,685
	SCHOOL / DEPT TOTAL	\$ 489,423,316	\$ 512,775,982	\$ 233,596,095	\$ 279,179,887
9400	Appropriated for:				
	Florida First Start	\$ 14,921	\$ 14,921	\$ 0	\$ 14,921
	Workforce Development Categorical	150,000	150,000	0	150,000
	DJJ Supplement	210,689	28,654	0	28,654
	Teacher Lead Categorical	1,026,871	1,026,871	0	1,026,871
	School Recognition	5,152,416	5,178,766	0	5,178,766
	Reading Allocation	198,453	198,453	0	198,453
	Merit Award Program	4,060,190	4,060,190	0	4,060,190
	Adult Disabled Categorical	979	979	0	979
	Charter Schools	19,039,634	15,816,497	0	15,816,497
	Charter Schools Capital Outlay	1,308,262	1,206,269	0	1,206,269
	Secondary Schools of National Prominence	1,425,750	1,397,392	0	1,397,392

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
DECEMBER 31, 2008

FUNCTION CODE	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
	McKay Scholarships	4,915,709	4,915,709	0	4,915,709
	Rent	187,000	171,543	0	171,543
	Course Fees	224,000	236,076	0	236,076
	Employment Related Fees	153,000	148,490	0	148,490
	Miscellaneous Local	945,037	718,787	0	718,787
	Voluntary PreK	0	541,046	0	541,046
	School Reserve	1,000,000	859,366	0	859,366
	School Funded Summer Hours	50,000	44,878	0	44,878
	Budget Reduction Targets	(8,595,000)	(8,595,000)	0	(8,595,000)
	OTHER APPROPRIATIONS TOTAL	\$ 31,467,911	\$ 28,119,887	\$ 0	\$ 28,119,887
	TOTAL EXPENDITURES	\$ 520,891,227	\$ 540,895,869	\$ 233,596,095	\$ 307,299,774
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 2,800,000	\$ (17,204,642)	\$ 96,614,136	\$ (113,818,778)
	School Board Contingency	19,880,369	19,880,369	19,880,369	
	Reserved for Encumbrance/Carry Forward	20,815,737	20,815,737	20,815,737	
	Reserved Others	2,572,291	2,572,291	2,572,291	
	Unreserved	6,431,054	6,431,054	6,146,230	
	FUND BALANCE, BEG OF PERIOD	\$ 49,699,451	\$ 49,699,451	\$ 49,414,627	
	School Board Contingency	19,880,369	19,880,369	19,880,369	
	Reserved for Encumbrance/Carry Forward	27,246,791	7,242,149	7,242,149	
	Reserved for Remaining Current				
	Year Expenditures	2,622,291	2,622,291	116,156,245	
	Unreserved	2,750,000	2,750,000	2,750,000	
	FUND BALANCE, END OF PERIOD	\$ 52,499,451	\$ 32,494,809	\$ 146,028,763	

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF EXPENDITURES BY OBJECT AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
DECEMBER 31, 2008

OBJECT CODE	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
111	Administrative Salary	\$ 21,351,947	\$ 21,382,476	\$ 11,335,290	\$ 10,047,186
121	Teacher Salary	229,138,673	229,545,540	98,400,910	131,144,630
123	Supplements	3,925,754	3,905,682	1,376,877	2,528,805
141	Substitute Salary	4,516,924	5,357,206	1,776,307	3,580,899
161	Hourly Salary	56,799,592	56,796,283	29,013,162	27,783,121
171	School Board Salary	191,450	191,450	94,747	96,703
181	HEAP Salary	10,751,711	10,751,339	5,446,128	5,305,211
191	Temporary Salary	64,158	71,060	47,251	23,809
1XX	SALARIES TOTAL	\$ 326,740,209	\$ 328,001,036	\$ 147,490,672	\$ 180,510,364
210	Retirement	\$ 31,725,157	\$ 31,689,978	\$ 13,433,630	\$ 18,256,348
220	FICA	24,600,971	24,615,704	10,547,008	14,068,696
231	Life Insurance	682,582	682,827	280,814	402,013
232	Hospitalization	32,216,692	32,218,806	15,519,427	16,699,379
237	Vision	399,697	399,623	174,584	225,039
238	Section 125 - Credit	1,547,110	1,546,914	628,151	918,763
241	Work. Comp. - General	1,609,187	1,611,227	730,076	881,151
242	Work. Comp. - Bus Driver	479,263	479,766	246,148	233,618
243	Work. Comp. - Maintenance	623,080	618,471	414,705	203,766
244	Work. Comp. - Food Service	7,856	7,846	4,677	3,169
250	Unemployment	275,000	275,000	138,483	136,517
2XX	FRINGE TOTAL	\$ 94,166,595	\$ 94,146,162	\$ 42,117,703	\$ 52,028,459
311	Legal Services	\$ 282,903	\$ 283,003	\$ 149,205	\$ 133,798
312	Professional / Technical	13,068,049	17,545,192	15,165,044	2,380,148
314	Medical Tests	72,725	76,790	71,256	5,534

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF EXPENDITURES BY OBJECT AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
DECEMBER 31, 2008

OBJECT CODE	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
315	Reimburse Tuition and Books	30,000	51,187	14,136	37,051
321	Transportation Insurance	266,824	266,824	266,824	0
322	Property Insurance	4,286,988	4,286,987	1,336	4,285,651
323	Liability Insurance	713,869	714,069	713,869	200
324	Fidelity Bond Insurance	12,153	12,153	12,153	0
325	Fleet Insurance	51,483	51,483	51,483	0
326	Drivers ED Insurance	8,959	8,959	8,959	0
331	Travel - In County	292,661	366,687	95,298	271,389
332	Travel - Out of County	488,867	831,381	168,103	663,278
351	Repair-Instructional	42,485	74,852	21,329	53,523
352	Repair-Non-Instructional	338,035	346,675	42,541	304,134
353	Mainframe Maintenance	235,187	312,578	68,325	244,253
354	Specialized Services	1,021,800	1,227,966	711,411	516,555
355	Repair - General Maintenance	0	1,529	2,409	(880)
356	Maint & Warranty Agreements	403,381	455,869	56,502	399,367
360	Rentals	1,942,068	1,833,785	833,729	1,000,056
361	Software Rental	166,927	151,852	33,965	117,887
363	Hardware Lease	108,000	(13,218)	71,235	(84,453)
364	Maintenance Fees - Software	0	1,440	246,089	(244,649)
365	Subscription Fees - Software	0	150	3,779	(3,629)
366	DO NOT USE	0	109,110	0	109,110
371	Telephone Base	887,977	738,166	178,780	559,386
372	Telephone Long Distance	55,872	110,831	8,789	102,042
373	Postage	267,416	302,786	82,098	220,688
374	Telephone Equipment	356,100	486,891	61,091	425,800
375	Telephone Maintenance	222,359	163,451	119,147	44,304
376	PDA Data Usage	21,284	34,731	26,460	8,271
377	PDA Voice/Cell	54,577	38,449	62,357	(23,908)
378	Data Communications Services	493,424	498,374	294,429	203,945

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF EXPENDITURES BY OBJECT AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
DECEMBER 31, 2008

OBJECT CODE	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
384	Water	965,561	1,028,621	324,103	704,518
385	Refuse	854,551	928,583	303,217	625,366
386	Recycling	38,160	39,228	47,384	(8,156)
387	Sewer	1,100,519	1,157,126	418,691	738,435
388	Landfill	793,051	822,340	371,686	450,654
391	Printing	570,739	716,420	257,584	458,836
393	Dry Cleaning	2,600	100	0	100
394	Uniform Service	46,500	54,732	22,180	32,552
395	Pest Control	158,500	172,754	65,979	106,775
397	Isolated Transportation	18,900	18,900	812	18,088
399	Printing Charge-Back	(625,000)	(624,838)	(262,789)	(362,049)
3XX	PURCHASED SERVICES TOTAL	\$ 30,116,454	\$ 35,684,948	\$ 21,190,978	\$ 14,493,970
410	Natural Gas	\$ 299,433	\$ 147,834	\$ 56,308	\$ 91,526
420	Bottled Gas	105,808	78,537	54,389	24,148
430	Electricity	13,384,349	13,314,981	6,522,564	6,792,417
440	Fuel Oil	19,398	27,391	5,286	22,105
450	Gasoline	497,399	502,366	273,038	229,328
460	Diesel	2,892,651	2,919,696	1,260,742	1,658,954
4XX	ENERGY SERVICES TOTAL	\$ 17,199,038	\$ 16,990,805	\$ 8,172,327	\$ 8,818,478
511	Supplies	\$ 8,214,579	\$ 13,913,877	\$ 4,518,997	\$ 9,394,880
515	Financial Processing Support	19,800	24,060	6,555	17,505
516	Instructional Proc. Support	23,220	23,619	3,242	20,377
521	Non-State Adopted Textbooks	3,503,647	4,738,280	1,030,901	3,707,379
522	State Adopted Textbooks	3,224,353	8,479,464	5,375,389	3,104,075
530	Periodicals	42,727	62,239	22,420	39,819
544	Grease / Oil	24,560	24,639	35,961	(11,322)
550	Repair Parts	549,391	562,106	405,746	156,360

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF EXPENDITURES BY OBJECT AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
DECEMBER 31, 2008

OBJECT CODE	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
560	Tires / Tubes	175,864	175,914	89,353	86,561
594	Uniforms	100,900	237,619	66,791	170,828
5XX	SUPPLIES/MATERIALS TOTAL	\$ 15,879,041	\$ 28,241,817	\$ 11,555,355	\$ 16,686,462
612	Library Books-Replacement	\$ 473,197	\$ 753,364	\$ 112,855	\$ 640,509
621	A / V Materials over \$1,000	35,378	49,822	900	48,922
622	A / V Materials under \$1,000	43,206	81,695	23,271	58,424
634	New Construction - Professional Fees	0	7,644	112	7,532
641	Furniture, Fixtures & Equipment over \$1,000	1,091,169	1,501,574	166,574	1,335,000
642	Furniture, Fixtures & Equipment under \$1,000	287,870	1,504,995	731,915	773,080
643	Computer Hardware over \$1,000	314,916	1,208,439	449,972	758,467
644	Computer Hardware under \$1,000	112,077	362,704	158,073	204,631
652	Other Vehicles	257,400	457,342	241,567	215,775
671	Site Improvement - Contracted	0	193,446	79,488	113,958
672	Site Improvement - In House	0	12,000	0	12,000
681	Remodel-Contracted	0	(5,602)	306	(5,908)
682	Remodel-In-House	65,865	65,107	0	65,107
684	Remodel-Professional Fees	0	14,568	0	14,568
691	Computer Software over \$1,000	311,558	565,631	41,862	523,769
692	Computer Software under \$1,000	561,325	607,034	107,031	500,003
693	License Fees - Software	0	0	203,723	(203,723)
6XX	CAPITAL OUTLAY TOTAL	\$ 3,553,961	\$ 7,379,763	\$ 2,317,649	\$ 5,062,114
729	Tan Interest	\$ 500,000	\$ 500,000	\$ 0	\$ 500,000
730	Debt Service Fees	50,000	50,000	43,870	6,130
737	Dues / Fees	680,231	1,172,688	373,044	799,644
738	Fingerprint Fees Paid	110,000	110,004	34,440	75,564

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF EXPENDITURES BY OBJECT AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
DECEMBER 31, 2008

OBJECT CODE	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
739	Fiscal Bank Charges	45,000	45,000	28,965	16,035
740	Judgments / Settlements	40,000	40,000	0	40,000
783	Uninsured Property Loss	100,000	99,546	180	99,366
793	SBE Administrative	40,746	40,746	0	40,746
794	Field Trips	201,141	272,567	270,794	1,773
795	Miscellaneous Expense	900	900	0	900
7XX	OTHER EXPENDITURES TOTAL	\$ 1,768,018	\$ 2,331,451	\$ 751,293	\$ 1,580,158
972*	Appropriated For:				
	Florida First Start	\$ 14,921	\$ 14,921	\$ 0	\$ 14,921
	Workforce Development Categorical	150,000	150,000	0	150,000
	DJJ Supplement	210,689	28,654	0	28,654
	Teacher Lead Categorical	1,026,871	1,026,871	0	1,026,871
	School Recognition	5,152,416	5,178,766	0	5,178,766
	Reading Allocation	198,453	198,453	0	198,453
	Adult Disabled Categorical	979	979	0	979
	Charter Schools	19,039,634	15,816,497	0	15,816,497
	Charter Schools Capital Outlay	1,308,262	1,206,269	0	1,206,269
	Secondary Schools of National Prominence	1,425,750	1,397,392	0	1,397,392
	McKay Scholarships	4,915,709	4,915,709	0	4,915,709
	Rent	187,000	171,543	0	171,543
	Course Fees	224,000	236,076	0	236,076

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF EXPENDITURES BY OBJECT AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
DECEMBER 31, 2008

OBJECT CODE	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
972*	Employment Related Fees	153,000	148,490	0	148,490
	Miscellaneous Local	945,037	718,787	0	718,787
	Voluntary PreK	0	541,046	0	541,046
	Merit Award Program	4,060,190	4,060,190	0	4,060,190
	School Reserve	1,000,000	859,366	118	859,248
	School Funded Summer Hours	50,000	44,878	0	44,878
	Budget Reduction Targets	(8,595,000)	(8,595,000)	0	(8,595,000)
9XX*	SCHOOLS TOTAL	\$ 31,467,911	\$ 28,119,887	\$ 118	\$ 28,119,769
	TOTAL EXPENDITURES	\$ 520,891,227	\$ 540,895,869	\$ 233,596,095	\$ 307,299,774
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 2,800,000	\$ (17,204,642)	\$ 96,614,136	\$ (113,818,778)
	School Board Contingency	19,880,369	19,880,369	19,880,369	
	Reserved for Encumbrance/Carry Forward	20,815,737	20,815,737	20,815,737	
	Reserved Others	2,572,291	2,572,291	2,572,291	
	Unreserved	6,431,054	6,431,054	6,146,230	
	FUND BALANCE, BEGINNING OF PERIOD	\$ 49,699,451	\$ 49,699,451	\$ 49,414,627	
	School Board Contingency	19,880,369	19,880,369	19,880,369	
	Reserved for Encumbrance/Carry Forward	27,246,791	7,242,149	7,242,149	
	Reserved for Remaining Current Year Expenditures	2,622,291	2,622,291	116,156,245	
	Unreserved	2,750,000	2,750,000	2,750,000	
	FUND BALANCE, END OF PERIOD	\$ 52,499,451	\$ 32,494,809	\$ 146,028,763	

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF EXPENDITURES BY COST CENTER AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
DECEMBER 31, 2008

COST CENTER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
9000	School Board	\$ 292,180	\$ 292,245	\$ 148,796	\$ 143,449
9100	Superintendent	432,662	434,402	262,664	171,738
9122	District Communications	808,592	874,315	378,925	495,390
9123	Printing Services	405,046	456,852	198,243	258,609
9150	Attorney	284,103	284,203	149,205	134,998
9170	Public Safety	451,355	456,978	242,333	214,645
9180	Schools Choice	191,818	192,041	103,865	88,176
	SUPERINTENDENT TOTAL	\$ 2,865,756	\$ 2,991,036	\$ 1,484,031	\$ 1,507,005
9200	Instructional Services Total	\$ 623,629	\$ 624,041	\$ 291,468	\$ 332,573
9210	Elementary Programs	1,034,545	1,054,861	514,905	539,956
9212	Title I	36,141	36,141	33,737	2,404
9220	Special Projects	0	26,539	1,922	24,617
9230	Secondary Programs	1,094,762	1,102,750	608,479	494,271
9231	Middle School Programs	592,408	619,558	284,025	335,533
9240	Adult Education	191,859	191,859	96,649	95,210
9250	Accountability, Testing & Evaluation	418,968	419,013	208,381	210,632
9260	Student Services	684,570	685,006	298,315	386,691
9261	BPS Prof. Dev. Cntr at SCCU	33,099	33,977	7,498	26,479
9270	Applied Tech. & Voc. Ed.	699,182	786,769	345,324	441,445
9280	ESE Program Support	364,885	368,328	300,642	67,686
9285	FDLRS	76,010	76,010	37,183	38,827
9290	ESE Administrative Support	93,577	93,169	46,967	46,202
	INSTRUCTIONAL SERVICES TOTAL	\$ 5,943,635	\$ 6,118,021	\$ 3,075,495	\$ 3,042,526
9300	Financial Services	\$ 222,164	\$ 222,164	\$ 120,350	\$ 101,814
9310	Accounting Services	1,455,944	1,471,006	642,681	828,325
9330	Budgeting / Cost Accounting	422,904	425,430	223,994	201,436
9340	Transportation	8,148,321	8,333,889	4,217,936	4,115,953
9341	North Area Transportation	3,370,967	3,375,432	1,600,890	1,774,542

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF EXPENDITURES BY COST CENTER AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
DECEMBER 31, 2008

COST CENTER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
9342	South Area Transportation	4,327,779	4,332,562	1,991,577	2,340,985
9343	Central Area Transportation	3,464,703	3,489,547	1,686,480	1,803,067
9344	Mid-South Area Transportation	3,243,247	3,254,005	1,573,226	1,680,779
9350	Internal Audit	350,898	351,419	135,007	216,412
9360	Food Services	0	0	4,362	(4,362)
9370	Risk Management	34,354	45,593	16,330	29,263
9380	Warehouse Services	1,444,466	1,457,967	682,310	775,657
9830	Fiscal Overhead	4,063,882	4,071,249	229,975	3,841,274
9855	Self-Insured Risk	5,396,969	5,396,714	874,981	4,521,733
	BUSINESS & FISCAL TOTAL	\$ 35,946,598	\$ 36,226,977	\$ 14,000,099	\$ 22,226,878
9400	Human Resources Services	\$ 1,361,847	\$ 1,439,169	\$ 757,513	\$ 681,656
9420	Labor Relations	385,497	386,372	165,773	220,599
9421	Employee Compensation & Benefits	310,007	310,007	158,932	151,075
9430	Recruitment and Retention	478,331	491,878	238,724	253,154
9480	Staff Development	797,923	1,075,967	394,374	681,593
9485	Professional Development & Technology Center	533,449	731,170	292,948	438,222
	HUMAN RESOURCES TOTAL	\$ 3,867,054	\$ 4,434,563	\$ 2,008,264	\$ 2,426,299
9500	Facilities Services	\$ 270,654	\$ 271,937	\$ 115,972	\$ 155,965
9530	Planning, Design & Construction	371,609	372,788	356,356	16,432
9533	Projects	65,865	73,848	13,046	60,802
9540	Energy/Resource Conservation	501,739	501,739	231,418	270,321
9550	Planning & Permits	40,270	82,184	50,244	31,940
9560	Plant Operations	1,993,188	2,047,951	1,012,255	1,035,696
9562	Maintenance	5,289,127	5,421,959	4,553,553	868,406
	FACILITIES & SUPPORT SRVCS. TOTAL	\$ 8,532,452	\$ 8,772,406	\$ 6,332,844	\$ 2,439,562
9720	Educational Technology	\$ 190,323	\$ 190,323	\$ 94,574	\$ 95,749
9721	Data Processing	6,200,439	7,183,170	3,115,952	4,067,218

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF EXPENDITURES BY COST CENTER AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
DECEMBER 31, 2008

COST CENTER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
	INFO SERVICES TOTAL	\$ 6,390,762	\$ 7,373,493	\$ 3,210,526	\$ 4,162,967
7100	Area II Supt of School Operations	\$ 600,442	\$ 611,612	\$ 344,305	\$ 267,307
7200	Area IV Supt of School Operations	827,283	905,653	397,948	507,705
7300	Area I Supt of School Operations	1,118,176	1,139,393	607,967	531,426
7400	Area III Supt of School Operations	577,399	599,771	307,207	292,564
	AREA OFFICES TOTAL	\$ 3,123,300	\$ 3,256,429	\$ 1,657,427	\$ 1,599,002
9820	Countywide Utilities	\$ 117,796	\$ 117,796	\$ 0	\$ 117,796
9860	Educational Services Facility (ESF)	701,695	687,647	305,938	381,709
9865	ESF - Central Services	184,574	196,733	59,133	137,600
9868	District Telephone	295,650	326,937	204,842	122,095
	DISTRICT OFFICES TOTAL	\$ 1,299,715	\$ 1,329,113	\$ 569,913	\$ 759,200
	NON-SCHOOL TOTAL	\$ 67,969,272	\$ 70,502,038	\$ 32,338,599	\$ 38,163,439
	District's Schools	\$ 402,344,539	\$ 417,003,458	\$ 198,626,106	\$ 218,377,352
9810*	Instructional / Other	8,814,856	15,158,858	1,615,978	13,542,880
9811*	Instructional Technology	1,858,408	1,854,283	308,324	1,545,959
9815*	Instructional / EX ED	2,721,698	2,316,232	707,088	1,609,144
6950*	District Transfer	5,714,543	5,941,112	0	5,941,112
9810*	Florida First Start	14,921	14,921	0	14,921
9810*	Workforce Development Categorical	150,000	150,000	0	150,000
9810*	DJJ Supplement	210,689	28,654	0	28,654
9810*	Teacher Lead Categorical	1,026,871	1,026,871	0	1,026,871
9810*	School Recognition	5,152,416	5,178,766	0	5,178,766
9810*	Reading Allocation	198,453	198,453	0	198,453
9810*	Adult Disabled Categorical	979	979	0	979
9810*	Charter Schools	19,039,634	15,816,498	0	15,816,498
9810*	Charter Schools Capital Outlay	1,308,262	1,206,269	0	1,206,269
9810*	Secondary Schools of National Prominence	1,425,750	1,397,392	0	1,397,392

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF EXPENDITURES BY COST CENTER AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
DECEMBER 31, 2008

COST CENTER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
9810*	Charter Schools	19,039,634	15,816,498	0	15,816,498
9810*	Charter Schools Capital Outlay	1,308,262	1,206,269	0	1,206,269
9810*	Secondary Schools of National Prominence	1,425,750	1,397,392	0	1,397,392
9810*	McKay Scholarships	4,915,709	4,915,709	0	4,915,709
9810*	Rent	187,000	171,543	0	171,543
9810*	Course Fees	224,000	236,076	0	236,076
9810*	Employment Related Fees	153,000	148,490	0	148,490
9810*	Miscellaneous Local	945,037	718,787	0	718,787
9810*	Voluntary Pre-K	0	541,046	0	541,046
9810*	Merit Award Program	4,060,190	4,060,190	0	4,060,190
9810*	School Reserve	1,000,000	859,366	0	859,366
9810*	School Funded Summer Hours	50,000	44,878	0	44,878
9810*	Budget Reduction Targets	(8,595,000)	(8,595,000)	0	(8,595,000)
	SCHOOLS TOTAL	\$ 452,921,955	\$ 470,393,831	\$ 201,257,496	\$ 269,136,335
	TOTAL EXPENDITURES	\$ 520,891,227	\$ 540,895,869	\$ 233,596,095	\$ 307,299,774
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 2,800,000	\$ (17,204,642)	\$ 96,614,136	\$ (113,818,778)
	School Board Contingency	19,880,369	19,880,369	19,880,369	
	Reserved for Encumbrance/Carry Forward	20,815,737	20,815,737	20,815,737	
	Reserved Others	2,572,291	2,572,291	2,572,291	
	Unreserved	6,431,054	6,431,054	6,146,230	
	FUND BALANCE, BEGINNING OF PERIOD	\$ 49,699,451	\$ 49,699,451	\$ 49,414,627	
	School Board Contingency	19,880,369	19,880,369	19,880,369	
	Reserved for Encumbrance/Carry Forward	27,246,791	7,242,149	7,242,149	
	Reserved for Remaining Current				
	Year Expenditures	2,622,291	2,622,291	116,156,245	
	Unreserved	2,750,000	2,750,000	2,750,000	
	FUND BALANCE, END OF PERIOD	\$ 52,499,451	\$ 32,494,809	\$ 146,028,763	

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
SPECIAL REVENUE-OTHER FUND
DECEMBER 31, 2008

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
REVENUES:					
<u>FEDERAL DIRECT SOURCES</u>					
3191	ROTC	\$ 911,018	\$ 0	\$ 490,693	\$ 420,325
3199	Other Federal Direct	430,397	0	360,791	69,606
	TOTAL FEDERAL DIRECT	\$ 1,341,415	\$ 0	\$ 851,484	\$ 489,931
<u>FEDERAL THROUGH STATE SOURCES</u>					
3201	Vocational Education	\$ 640,326	\$ 0	212,211	\$ 428,115
3227	Drug Free Schools	300,322	0	89,266	211,056
3230	Education for the Handicapped	15,891,110	0	5,931,699	9,959,411
3241	FDLRS - East	1,032,246	0	443,217	589,029
3240	Title 1	11,904,719	0	5,045,289	6,859,430
3251	Adult Ed	961,229	0	473,596	487,633
3290	Title II	3,065,334	0	1,008,103	2,057,231
3290	Title III	235,898	0	58,774	177,124
3270	Title V	82,896	0	60,225	22,671
3290	Other Miscellaneous	992,045	0	316,130	675,915
	TOTAL FEDERAL THROUGH STATE	\$ 35,106,125	\$ 0	\$ 13,638,510	\$ 21,467,615
<u>STATE AND OTHER SOURCES</u>					
3335	Diagnostic & Resource	\$ 69,056	\$ 0	\$ 19,750	\$ 49,306
3390	Other State	20,137	0	7,520	12,617
	TOTAL STATE AND OTHER SOURCES	\$ 89,193	\$ 0	\$ 27,270	\$ 61,923
	TOTAL REVENUES	\$ 36,536,733	\$ 0	\$ 14,517,264	\$ 22,019,469

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
SPECIAL REVENUE-OTHER FUND
DECEMBER 31, 2008

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
	EXPENDITURES:				
5100	Basic K-12	\$ 10,490,549	\$ 0	\$ 3,506,458	\$ 6,984,091
5200	Exceptional Education	6,593,491	0	2,126,170	4,467,321
5300	Vocational Education	199,550	0	32,996	166,554
5400	Adult Education	220,841	0	60,330	160,511
5500	Pre-K	1,874,400	0	646,505	1,227,895
5900	Non- Pre-K	299,462	0	1,200,518	(901,056)
	INSTRUCTIONAL TOTAL	\$ 19,678,293	\$ 0	\$ 7,572,977	\$ 12,105,316
6110	Attendance / Social Work	\$ 591,715	\$ 0	\$ 259,345	\$ 332,370
6120	Guidance	1,338,658	0	519,303	819,355
6130	Health	1,508,189	0	469,034	1,039,155
6140	Psychological Services	1,202,271	0	567,436	634,835
6150	Parent Involvement	693,267	0	232,516	460,751
6200	Instructional Media	2,000	0	17,126	(15,126)
6300	Instructional Curriculum	7,440,008	0	3,598,293	3,841,715
6400	Instructional Staff Training	3,009,873	0	1,005,588	2,004,285
6500	Instructional Related Technology	0	0	4,000	(4,000)
	INSTRUCTIONAL SUPPORT TOTAL	\$ 15,785,981	\$ 0	\$ 6,672,641	\$ 9,113,340
7200	General Administration	\$ 671,423	\$ 0	\$ 0	\$ 671,423
7300	School Administration	32,139	0	14,732	17,407
7400	Facilities	0	0	1,061	(1,061)

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
 SPECIAL REVENUE-OTHER FUND
 DECEMBER 31, 2008

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
7730	Central Services	149,300	0	80,219	69,081
7800	Transportation	108,440	0	96,626	11,814
7900	Utility / Custodial	7,250	0	2,794	4,456
9100	Community Services	103,907	0	76,214	27,693
	GENERAL SUPPORT TOTAL	\$ 1,072,459	\$ 0	\$ 271,646	\$ 800,813
	TOTAL EXPENDITURES	\$ 36,536,733	\$ 0	\$ 14,517,264	\$ 22,019,469
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 0	\$ 0	\$ 0	\$ 0
	FUND BALANCE, BEGINNING OF PERIOD	\$ 0		\$ 0	
	FUND BALANCE, END OF PERIOD	\$ 0		\$ 0	

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF EXPENDITURES BY OBJECT AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
SPECIAL REVENUE-OTHER FUND
DECEMBER 31, 2008

OBJECT CODE	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
111	Administrative Salary	\$ 267,893	\$ 0	\$ 136,437	\$ 131,456
121	Teacher Salary	15,439,485	0	5,546,280	9,893,205
123	Supplements	106,415	0	153,562	(47,147)
141	Substitute Salary	285,187	0	68,053	217,134
161	Hourly Salary	4,781,465	0	2,022,923	2,758,542
181	EAP	1,317,482	0	676,273	641,209
191	Temporary Salary	0	0	1,900	(1,900)
1XX	SALARIES TOTAL	\$ 22,197,927	\$ 0	\$ 8,605,428	\$ 13,592,499
210	Retirement	\$ 1,969,954	\$ 0	\$ 799,736	\$ 1,170,218
220	FICA	1,551,077	0	645,581	905,496
231	Life Insurance	41,228	0	16,458	24,770
232	Hospitalization	3,477,680	0	943,810	2,533,870
236	Option 3	11,232	0	0	11,232
237	Vision	61,479	0	11,201	50,278
238	Section 125 - Credit	70,082	0	39,673	30,409
241	Worker's Comp - General	144,057	0	47,870	96,187
243	Worker's Comp - All Others	0	0	345	(345)
2XX	FRINGE TOTAL	\$ 7,326,789	\$ 0	\$ 2,504,674	\$ 4,822,115
312	Professional/Technical	\$ 2,623,190	\$ 0	\$ 1,672,656	\$ 950,534
315	Tuition Reimbursement	177,296	0	36,515	140,781
323	Liability Insurance	0	0	715	(715)
331	Travel - In-County	214,599	0	76,343	138,256
332	Travel - Out-County	374,961	0	120,531	254,430
351	Repair-Instructional Equipment	0	0	6,743	(6,743)
352	Repair-Other Equipment	900	0	0	900

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF EXPENDITURES BY OBJECT AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
SPECIAL REVENUE-OTHER FUND
DECEMBER 31, 2008

OBJECT CODE	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
356	Maint & Warranty Agreements	98,449	0	96,211	2,238
360	Rentals	48,586	0	9,421	39,165
361	Mainframe Software Rental	50	0	0	50
363	Computer Hardware Lease	50	0	0	50
365	Subscription Fees - Software	0	0	18,200	(18,200)
366	Licence Fees	0	0	24,523	(24,523)
371	Telephone Base	1,838	0	1,420	418
372	Telephone Long Distance	500	0	136	364
373	Postage	21,368	0	10,772	10,596
374	Telephone Equipment	1,750	0	485	1,265
376	PDA Data	0	0	557	(557)
377	PDA Voice/Cell	5,000	0	302	4,698
378	Data Commun. Services	6,000	0	0	6,000
391	Printing	92,561	0	33,452	59,109
397	Isolated Transportation	15,480	0	7,740	7,740
3XX	PURCHASED SERVICES TOTAL	\$ 3,682,578	\$ 0	\$ 2,116,722	\$ 1,565,856
450	Gasoline	\$ 2,000	\$ 0	\$ 388	\$ 1,612
460	Diesel	5,010	0	963	4,047
4XX	FUEL TOTAL	\$ 7,010	\$ 0	\$ 1,351	\$ 5,659
511	Supplies	\$ 1,334,786	\$ 0	\$ 740,768	\$ 594,018
521	Non-State Adopted Textbooks	60,000	0	12,890	47,110
522	State Adopted Textbooks	0	0	35,243	(35,243)
530	Periodicals	1,050	0	0	1,050
5XX	SUPPLIES/MATERIALS TOTAL	\$ 1,395,836	\$ 0	\$ 788,901	\$ 606,935

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
 STATEMENT OF EXPENDITURES BY OBJECT AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
 SPECIAL REVENUE-OTHER FUND
 DECEMBER 31, 2008

OBJECT CODE	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
611	Library Books-New	\$ 400	\$ 0	\$ 0	\$ 400
612	Library Books-Replacement	0	0	4,449	(4,449)
621	A/V Materials Over \$1,000	13,000	0	0	13,000
622	A/V Materials Under \$1,000	23,950	0	2,218	21,732
641	Furn/Fixt/Equip Over \$1,000	69,798	0	75,907	(6,110)
642	Furn/Fixt/Equip Under \$1,000	360,885	0	117,913	242,972
643	Computer Hardware Over \$1,000	212,429	0	62,200	150,229
644	Computer Hardware Under \$1,000	165,577	0	47,102	118,475
671	Site Improvement - Contracted	10,000	0	16,388	(6,388)
691	Computer Software Over \$1,000	202,835	0	81,242	121,593
692	Computer Software Under \$1,000	97,548	0	19,969	77,579
693	License Fee - Software	0	0	750	(750)
6XX	CAPITAL OUTLAY TOTAL	\$ 1,156,421	\$ 0	\$ 428,138	\$ 728,283
737	Dues/Fees	\$ 64,790	\$ 0	\$ 22,875	\$ 41,915
794	Field Trips	37,090	0	49,175	(12,085)
799	Federal Indirect Cost	649,132	0	0	649,132
972	Reserves	19,160	0	0	19,160
7XX	OTHER EXPENDITURES TOTAL	\$ 770,172	\$ 0	\$ 72,050	\$ 698,122
	TOTAL EXPENDITURES	\$ 36,536,733	\$ 0	\$ 14,517,264	\$ 22,019,469
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 0	\$ 0	\$ 0	\$ 0
	FUND BALANCE, BEGINNING OF PERIOD	0		0	
	FUND BALANCE, END OF PERIOD	\$ 0		\$ 0	

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
SPECIAL REVENUE-FOOD SERVICE
DECEMBER 31, 2008

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
	REVENUES:				
	<u>FEDERAL THROUGH STATE SOURCES</u>				
3261	School Lunch Reimbursement	\$ 7,958,650	\$ 0	\$ 3,311,179	\$ 4,647,471
3262	School Breakfast Reimbursement	3,656,197	0	1,300,774	2,355,423
3265	USDA Donated Foods	1,354,744	0	0	1,354,744
3267	Summer Feeding Program	117,199	0	83,381	33,818
	TOTAL FEDERAL	\$ 13,086,790	\$ 0	\$ 4,695,334	\$ 8,391,456
	<u>STATE AND OTHER SOURCES</u>				
3337	School Breakfast Supplement	\$ 215,500	\$ 0	\$ 112,508	\$ 102,992
3338	State Supplement (Lunch & Breakfast)	171,425	0	88,198	83,227
3399	Other Misc State Revenue	10,044	0	0	10,044
3436	Interest on Repos	45,000	0	16,714	28,286
3451	Student Lunches	5,564,609	0	2,263,083	3,301,526
3452	Student Braskfasts	689	0	47	642
3453	Adult Breakfast / Lunch	659,939	0	293,396	366,543
3454	Student A La Carte	9,226,535	0	3,821,345	5,405,190
3455	Adult A La Carte	170,810	0	79,218	91,592
3456	Other Food Sales	29,000	0	21,721	7,279
3457	Food Service Child Care	29,000	0	9,859	19,141
3458	Commissions	3,000	0	3,124	(124)
3490	Miscellaneous Local Sources	1,000	0	7,096	(6,096)
	TOTAL STATE AND OTHER SOURCES	\$ 16,126,551	\$ 0	\$ 6,716,309	\$ 9,410,242
	TOTAL REVENUES	\$ 29,213,341	\$ 0	\$ 11,411,643	\$ 17,801,698

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
SPECIAL REVENUE-FOOD SERVICE
DECEMBER 31, 2008

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
	EXPENDITURES:				
111	Administrative Salary	\$ 81,328	\$ 0	\$ 40,664	\$ 40,664
141	Substitutes Salary	0	0	47	(47)
161	Other Support Personnel	8,128,654	0	3,777,589	4,351,065
181	EAP Salary	578,885	0	278,091	300,794
1XX	SALARIES TOTAL	\$ 8,788,867	\$ 0	\$ 4,096,391	\$ 4,692,476
210	Retirement	\$ 865,703	\$ 0	\$ 403,407	\$ 462,296
220	FICA	672,348	0	303,684	368,664
231	Life Insurance	12,426	0	5,308	7,118
232	Medical Insurance	1,357,524	0	562,057	795,467
237	Vision Insurance	15,766	0	6,451	9,315
238	Section 125 - Credit	55,372	0	22,474	32,898
241	Worker's Compensation I	6,036	0	2,440	3,596
244	Worker's Compensation IV	450,997	0	166,747	284,250
2XX	FRINGE TOTAL	\$ 3,436,172	\$ 0	\$ 1,472,568	\$ 1,963,604
312	Professional & Technical	\$ 1,060,948	\$ 0	\$ 395,416	\$ 665,532
331	Travel - In County	61,000	0	28,965	32,035
332	Travel - Out of County	6,500	0	1,252	5,248
352	Repair Other Equipment	3,500	0	0	3,500
355	Repair-General Maintenance	15,000	0	187	14,813
356	Maint. & Warranty Agreements	115,000	0	73,851	41,149
360	Rentals	13,000	0	4,172	8,828
366	License Fees - Software	0	0	3,180	(3,180)
371	Telephone-Base	4,000	0	0	4,000

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
SPECIAL REVENUE-FOOD SERVICE
DECEMBER 31, 2008

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
372	Telephone - Long Distance	1,200	0	0	1,200
373	Postage - Telegraph	4,200	0	0	4,200
374	Phone Equipment	1,000	0	0	1,000
376	PDA Data Usage	950	0	0	950
391	Printing, Etc.	10,000	0	14,380	(4,380)
392	Contract Food Services	125,000	0	46,001	78,999
3XX	PURCHASED SERVICES TOTAL	\$ 1,421,298	\$ 0	\$ 567,404	\$ 853,894
410	Natural Gas	\$ 205,000	\$ 0	\$ 61,524	\$ 143,476
420	Bottled Gas	190,000	0	61,799	128,201
430	Electricity	465,000	0	196,414	268,586
460	Diesel	12,000	0	5,136	6,864
4XX	ENERGY SERVICES TOTAL	\$ 872,000	\$ 0	\$ 324,873	\$ 547,127
511	Supplies	\$ 931,013	\$ 0	\$ 531,067	\$ 399,946
571	Food & Milk	11,185,727	0	4,807,706	6,378,021
591	Wares Replacement	29,200	0	2,912	26,288
592	Commodity Usage	1,100,000	0	15,555	1,084,445
594	Uniforms	45,000	0	67,412	(22,412)
5XX	SUPPLIES / MATERIALS TOTAL	\$ 13,290,940	\$ 0	\$ 5,424,652	\$ 7,866,288
641	Furniture, Fixtures & Equipment over \$750	\$ 850,000	\$ 0	\$ 179,591	\$ 670,409
642	Furniture, Fixtures & Equipment under \$750	95,000	0	19,172	75,828
643	Computer Hardware over \$750	12,000	0	0	12,000
644	Computer Hardware under \$750	2,500	0	0	2,500
681	Remodel / Renovate - Contracted	720,000	0	122,175	597,825
691	Computer Software over \$750	13,000	0	0	13,000

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
SPECIAL REVENUE-FOOD SERVICE
DECEMBER 31, 2008

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
692	Computer Software under \$750	8,000	0	48	7,952
6XX	CAPITAL OUTLAY TOTAL	\$ 1,700,500	\$ 0	\$ 320,986	\$ 1,379,514
737	Dues & Fees	\$ 19,250	\$ 0	\$ 18,146	\$ 1,104
739	Bank Charges	185,000	0	79,117	105,883
795	Miscellaneous Expense	1,000	0	1	999
796	Uncoll Accounts (Bad Debt)	4,500	0	2,686	1,814
799	Federal Indirect Cost	533,157	0	0	533,157
7XX	OTHER EXPENDITURES TOTAL	\$ 742,907	\$ 0	\$ 99,950	\$ 642,957
	TOTAL EXPENDITURES	\$ 30,252,684	\$ 0	\$ 12,306,824	\$ 17,945,860
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (1,039,343)	\$ 0	\$ (895,181)	\$ (144,162)
	FUND BALANCE, BEGINNING OF PERIOD	\$5,332,857		\$ 5,891,287	
	FUND BALANCE, END OF PERIOD	\$ 4,293,514		\$ 4,996,106	

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
DEBT SERVICE FUNDS
DECEMBER 31, 2008

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
3322	<u>STATE SOURCES</u>				
	CO & DS Withheld for SBE Bonds	\$ 2,510,000	\$ 0	\$ 0	\$ 2,510,000
	TOTAL STATE	\$ 2,510,000	\$ 0	\$ 0	\$ 2,510,000
3430	<u>LOCAL SOURCES</u>				
	Investment Revenue	\$ 44,000	\$ 0	\$ 8,683	\$ 35,317
	TOTAL LOCAL	\$ 44,000	\$ 0	\$ 8,683	\$ 35,317
3600	<u>OTHER FINANCING SOURCES</u>				
	Transfer from Capital Projects	\$ 38,689,559	\$ 0	\$ 13,232,549	\$ 25,457,010
	TOTAL OTHER	\$ 38,689,559	\$ 0	\$ 13,232,549	\$ 25,457,010
	TOTAL REVENUE AND OTHER FINANCING SOURCES	\$ 41,243,559	\$ 0	\$ 13,241,232	\$ 28,002,327

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
 DEBT SERVICE FUNDS
 DECEMBER 31, 2008

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
	EXPENDITURES:				
710	Redemption of Principal	\$ 13,064,080	\$ 0	\$ 0	\$ 13,064,080
720	Interest	27,524,171	0	13,241,126	14,283,045
730	Dues and Fees	109,073	0	16,830	92,243
	TOTAL EXPENDITURES	\$ 40,697,324	\$ 0	\$ 13,257,956	\$ 27,439,368
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 546,235	\$ 0	\$ (16,724)	\$ 562,959
	FUND BALANCE, BEGINNING OF PERIOD	\$ 4,106,132		\$ 4,106,132	
	FUND BALANCE, END OF PERIOD	\$ 4,652,367		\$ 4,089,408	

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
CAPITAL PROJECTS FUND
DECEMBER 31, 2008

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	CURRENT ENCUMBRANCES	VARIANCE
	<u>STATE SOURCES</u>					
3391	PECO - Construction	\$ 1,597,365	\$ 0	\$ 1,597,365	\$ 0	\$ 0
3391	PECO - Maintenance	4,136,741	0	4,136,741	0	0
3399	Other Misc State Revenue	0	0	37,170	0	(37,170)
3321	CO & DS Distributed to District	320,000	0	0	0	320,000
3390	Other State	100,000	0	0	0	100,000
3325	Interest - CO & DS	35,172	0	0	0	35,172
	TOTAL STATE	\$ 6,189,278	\$ 0	\$ 5,771,276	\$ 0	\$ 418,002
	<u>LOCAL SOURCES</u>					
3413	School Capital Outlay Tax	\$ 69,004,095	\$ 0	\$ 51,432,428	\$ 0	\$ 17,571,667
343x	Interest on Investments	3,000,000	0	888,643	0	2,111,357
3496	Impact Fees	7,000,000	0	2,849,639	0	4,150,361
3490	Miscellaneous Local Sources	0	0	35,789	0	(35,789)
373x	Sale of Property	100,000	0	15,305	0	84,695
	TOTAL LOCAL	\$ 79,104,095	\$ 0	\$ 55,221,804	\$ 0	\$ 23,882,291
	<u>OTHER FINANCING SOURCES</u>					
3630	Transfers from Capital Projects	\$ 0	\$ 0	\$ 500	\$ 0	\$ (500)
3721	Revenue Anticipation Notes Series	39,000,000	0	0	0	39,000,000
	TOTAL OTHER FINANCING SOURCES	\$ 39,000,000	\$ 0	\$ 500	\$ 0	\$ 38,999,500
	TOTAL REVENUES & OTHER FINANCING SOURCES	\$ 124,293,373	\$ 0	\$ 60,993,580	\$ 0	\$ 63,299,793

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
CAPITAL PROJECTS FUND
DECEMBER 31, 2008

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	CURRENT ENCUMBRANCES	VARIANCE
	EXPENDITURES:					
61x	Library Books	\$ 162,731	\$ 0	\$ 9,307	\$ 106,621	\$ 46,803
621	A / V Materials over \$1,000	3,650	0	0	1,458	2,192
622	A / V Materials under \$1,000	0	0	1,446	6,749	(8,195)
63x	New Construction	83,567,239	0	27,737,907	30,543,537	25,285,795
641	Furniture, Fixtures & Equipment over \$1,000	13,793,720	0	1,591,745	500,036	11,701,939
642	Furniture, Fixtures & Equipment under \$1,000	3,334,665	0	2,437,449	1,255,125	(357,909)
643	Computer Hardware over \$1,000	707,582	0	919,490	527,863	(739,771)
644	Computer Hardware under \$1,000	649,390	0	363,632	932,911	(647,153)
65x	Motor Vehicles	5,672,718	0	1,266,751	3,875,257	530,710
67x	Improvements Other Than Buildings	2,624,861	0	1,407,600	1,733,304	(516,043)
68x	Renovation / Remodeling	107,014,531	0	38,600,581	24,424,357	43,989,593
691	Computer Software over \$1,000	139,547	0	64,527	17,964	57,056
692	Computer Software under \$1,000	105,453	0	36,169	29,064	40,220
7xx	Other	0	0	30,670	0	(30,670)
	TOTAL BEFORE TRANSFERS	\$ 217,776,087	\$ 0	\$ 74,467,274	\$ 63,954,246	\$ 79,354,567
	RAN Principal Repayment	\$ 50,000,000	\$ 0	\$ 0	\$ 0	\$ 50,000,000
	RAN COI & Interest Payment	1,500,000	0	2,500	0	1,497,500
	Transfer - Capital	0	0	500	0	(500)
	Transfer - Debt Service	38,689,559	0	13,232,549	0	25,457,010
	TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 307,965,646	\$ 0	\$ 87,702,823	\$ 63,954,246	\$ 156,308,577
	EXCESS (DEFICIENCY) OF REVENUE / EXPENDITURES	\$ (183,672,273)	\$ 0	\$ (26,709,243)	\$ (63,954,246)	\$ (93,008,784)
	Reserved for Capital Projects	\$ 186,734,693		\$ 136,232,923		
	Reserved / Undesignated	52,348,801		52,348,801		
	Unreserved / Undesignated	3,154,545		3,154,545		
	FUND BALANCE, BEGINNING OF PERIOD	\$ 242,238,039		\$ 191,736,269		
	Reserved for Capital Projects	\$ 0		\$ 111,744,323		
	Reserved / Undesignated	55,176,049		49,803,331		
	Unreserved / Undesignated	3,389,717		3,479,372		
	FUND BALANCE, END OF PERIOD	\$ 58,565,766		\$ 165,027,026		

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF EXPENDITURES BY PROJECT CHANGES IN FUND BALANCE - BUDGET VS ACTUAL
CAPITAL PROJECTS FUND
DECEMBER 31, 2008

PROJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	CURRENT ENCUMBRANCE	VARIANCE
	RESERVED FOR:					
2568	Computer Equip/Processing	\$ 1,059,909	\$ 0	\$ 197,314	\$ 43,513	\$ 819,082
2569	Children's Center Lease	1,595	0	9,570	11,165	(19,140)
5528	School Bus Replacement	5,672,449	0	1,684,951	3,875,257	112,241
5529	Vehicles-Other	269	0	0	0	269
5530	Performance Based Diploma	12,663	0	0	0	12,663
5531	Foreign Language Labs	211,592	0	120,800	43,329	47,463
5532	TV Lighting	25,076	0	0	0	25,076
5533	Digital Video Cameras	24,534	0	0	0	24,534
5534	West Melb Science & Tech	7,404	0	0	0	7,404
5535	Stone Science & Technology	8,042	0	0	8,042	0
5536	SSNP Schools of Nat'l Prominence	3,093,479	0	302,806	0	2,790,673
5658	Roofing-Variouis	2,900	0	0	0	2,900
5676	Portable Lease	656,524	0	321,738	321,738	13,048
5744	School/Portable Furniture Replacement	1,007,775	0	312,717	32,119	662,939
5838	Other Projects District Wide	579,021	0	64,394	825	513,802
5858	Elementary School "S"	188,714	0	47,344	294,691	(153,321)
5864	Viera High School	1,159,791	0	513,579	167,907	478,305
5900	Maintenance Projects "Project F"	6,825,053	0	1,120,600	0	5,704,453
5901	Maintenance Capital Supplies/Service	301,590	0	0	0	301,590
5902	Energy Performance Contract	0	0	150,129	80,988	(231,117)
5904	RAN Projects	24,201	0	0	0	24,201
5909	7 yr PreConst Equip	25,000	0	1,247	392	23,361
5910	7 yr Plan Preconst Task	140,778	0	6,394	39,348	95,036
	RAN Projects	12,746,000	0	0	0	12,746,000
5911-5916	School Infrass Upgrades	39,276	0	0	38,766	510
5917	ET Workstation Replenishment	2,817,161	0	148,765	916,057	1,752,339
5918	21st Century Classroom	28,096	0	29,830	0	(1,734)
5919	SSNP - Data Infrastructure	37,234	0	23,314	13,690	230
5920	Sunrise Standard Classroom	4,950,842	0	1,758,325	1,477,661	1,714,856
7886-7895	Various Upgrades & Additions	11,963,366	0	2,835,721	4,574,485	4,553,160
	Impact Fee Projects	7,000,000	0	0	0	7,000,000
7897	Elementary School "T"	750,248	0	58,417	92,951	598,880
7898	Edgewood Jr/Sr High Improvement	13,493	0	13,318	175	0
7900-7904	Various Adds/Renew/Tech	64,144,750	0	31,837,760	19,160,601	13,146,389
7907	High School CCC	42,075,186	0	16,172,935	21,267,751	4,634,500
7908	Elementary U	1,426,007	0	0	0	1,426,007
7910	New Ctrl Area Adult/Alter Ed	3,753,396	0	75,000	0	3,678,396
7912	Cocoa Municipal Stadium	0	0	0	185,100	(185,100)

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF EXPENDITURES BY PROJECT CHANGES IN FUND BALANCE - BUDGET VS ACTUAL
CAPITAL PROJECTS FUND
DECEMBER 31, 2008

PROJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	CURRENT ENCUMBRANCE	VARIANCE
7913	Middle School EE	3,021,601	0	0	0	3,021,601
7914	Growth Management	17,145	0	0	9,645	7,500
7915	EGHS - Addition/Renewal/Tech	797,678	0	93,710	4,365,096	(3,661,128)
7916	CHS - Add/Rem/Ren/Infra Upgrades	308,953	0	338,141	3,217,862	(3,247,050)
305628	ESF Site Improvement	260,754	0	156,973	142,172	(38,391)
305676	Kitchen Equipment	346,960	0	149,767	23,987	173,206
305690	Remodel/Renovate-Variou	4,350,964	0	308,347	179,546	3,863,071
305691/92	Painting Roofing Preventive Maintenance	91,981	0	84,369	4,740	2,872
305700	Portable Relocation	941,511	0	612,850	90,296	238,365
305725	Fast Teams	410,399	0	349,525	56,154	4,720
305744	Sports Equipment - Districtwide	10,559	0	0	10,846	(287)
305767	Refurbish Portables	84,039	0	53,207	30,743	89
305769-305786	Re-Roofing/Renewal/Infrastructure Various	3,981,763	0	1,387,733	394,491	2,199,539
305787	Lightning Prediction & Warning	10,103	0	709	10,200	(806)
305788	Whispering Hills Renovation	55,116	0	3,074	0	52,042
305789	Maintenance Equipment	4,117	0	4,086	4,596	(4,565)
305790	Rockledge Center Demolition	90,419	0	69,984	345,570	(325,135)
305791-305798	Various School Facility Renewal	9,806,707	0	4,831,654	1,075,399	3,899,654
305909	7YR Plan Maintenance Equip	12,774	0	0	0	12,774
305954	Tropical Storm Fay	0	0	459,362	31,356	(490,718)
305960	Energy Conservation	0	0	0	1,995	(1,995)
315388	ADA Projects	499,817	0	3,718	65,254	430,845
315626	Safety To Life-PECO	808,027	0	291,830	171,713	344,484
315706	Custodial Equipment	260,468	0	65,616	47,151	147,701
315709-315711	Fencing/Fire Alarms & Intercom Systems	831,807	0	187,716	209,866	434,225
315712	Health & Safety - Various	185,307	0	112,662	68,412	4,233
315714	Electronic Replace-QZAB	189,348	0	1,379	2,291	185,678
315716	Concession Stand Upgrades	1,946	0	0	1,946	0
315717/335715-6	HVAC-Projects	5,424,357	0	1,904,979	214,665	3,304,713
335721	S Abeyance Center HVAC Upgrade	290,464	0	311,413	2,257	(23,206)
335722	HVAC - Preventitive Maintenance	46,665	0	9,983	29,400	7,282
335723	HVAC - Upgrades - MS Gyms/Creel	1,000,000	0	0	5,000	995,000
335725	Cambridge ES Phase 1 Renewal	2,322,658	0	2,156,168	266,618	(100,128)
335726	Jupiter ES - HVAC Overfeed	1,090,073	0	897,554	33,623	158,896
335727	Riviera ES - HVAC Overfeed	1,431,136	0	935,072	69,320	426,744
335728	Suntree ES - HVAC Overfeed	1,156,570	0	842,569	23,852	290,149
335729	Enterprise ES - HVAC Overfeed	1,300,000	0	2,743	32,964	1,264,293
335730	Space Coast Jr/Sr - HVAC Overfeed	1,560,487	0	2,743	68,669	1,489,075
	FF&E Chargeback	2,000,000	0	0	0	2,000,000
	Other	0	0	30,670	0	(30,670)

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF EXPENDITURES BY PROJECT CHANGES IN FUND BALANCE - BUDGET VS ACTUAL
CAPITAL PROJECTS FUND
DECEMBER 31, 2008

PROJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	CURRENT ENCUMBRANCE	VARIANCE
	TOTALS BEFORE TRANSFERS & OTHER USES	\$ 217,776,087	\$ 0	\$ 74,467,274	\$ 63,954,246	\$ 79,354,567
	RAN Principal Repayment	\$ 50,000,000	\$ 0	\$ 0	\$ 0	\$ 50,000,000
	RAN COI & Interest Payment	1,500,000	0	2,500	0	1,497,500
	Transfer to Capital	0	0	500	0	(500)
	Transfer to Debt Service	38,689,559	0	13,232,549	0	25,457,010
	TOTALS AFTER TRANSFERS & OTHER USES	\$ 307,965,646	\$ 0	\$ 87,702,823	\$ 63,954,246	\$ 156,308,577
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (183,672,273)	\$ 0	\$ (26,709,243)	\$ (63,954,246)	\$ (93,008,784)
	Reserved for Capital Projects	\$ 186,734,693		\$ 136,232,923		
	Reserved / Undesignated	52,348,801		52,348,801		
	Unreserved / Undesignated	3,154,545		3,154,545		
	FUND BALANCE, BEGINNING OF PERIOD	\$ 242,238,039		\$ 191,736,269		
	Reserved for Capital Projects	\$ 0		\$ 111,744,323		
	Reserved / Undesignated	55,176,049		49,803,331		
	Unreserved / Undesignated	3,389,717		3,479,372		
	FUND BALANCE, END OF PERIOD	\$ 58,565,766		\$ 165,027,026		

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
INSURANCE TRUST FUNDS
DECEMBER 31, 2008

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
	LOCAL SOURCES				
348X	Premiums	\$ 62,513,345	\$ 0	\$ 26,689,261	\$ 35,824,084
343X	Interest	1,504,538	0	569,259	935,279
	TOTAL REVENUES	\$ 64,017,883	\$ 0	\$ 27,258,520	\$ 36,759,363
	EXPENDITURES:				
111	Administrative Salary	\$ 127,177	\$ 0	\$ 67,080	\$ 60,097
161	Other Support Personnel Salary	408,969	0	181,637	227,332
181	EAP Salary	230,503	0	141,593	88,910
1XX	SALARIES TOTAL	\$ 766,649	\$ 0	\$ 390,310	\$ 376,339
210	Retirement	\$ 75,516	\$ 0	\$ 38,318	\$ 37,198
220	FICA	58,649	0	28,353	30,296
231	Life Insurance	13,018	0	851	12,167
232	Hospitalization	128,508	0	50,949	77,559
236	Option 3 - Opt Out	1,200,000	0	0	1,200,000
237	Vision Insurance	1,069	0	466	603
238	Section 125 - Credit	3,940	0	1,720	2,220
241	Worker's Compensation I	5,164	0	2,218	2,946
2XX	FRINGE TOTAL	\$ 1,485,864	\$ 0	\$ 122,875	\$ 1,362,989

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
 INSURANCE TRUST FUNDS
 DECEMBER 31, 2008

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
312	Professional and Technical	\$ 220,000	\$ 0	\$ 105,265	\$ 114,735
316	Managed Care Arrangement Costs	95,000	0	37,500	57,500
331	Travel - In County	7,811	0	2,931	4,880
332	Travel - Out of County	9,650	0	1,583	8,067
371	Telephone - Base	500	0	0	500
372	Telephone Long Distance	20	0	0	20
376	PDA Data Usage	0	0	438	(438)
377	PDA Voice Cell	0	0	327	(327)
391	Printing, etc.	16,250	0	4,575	11,675
3XX	PURCHASED SERVICES TOTAL	\$ 349,231	\$ 0	\$ 152,619	\$ 196,612
511	Supplies	\$ 54,278	\$ 0	\$ 2,528	\$ 51,750
5XX	SUPPLIES / COMPUTER HARDWARE TOTAL	\$ 54,278	\$ 0	\$ 2,528	\$ 51,750
641	Furniture, Fixtures & Equipment over \$1,000	\$ 4,000	\$ 0	\$ 0	\$ 4,000
642	Furniture, Fixtures & Equipment under \$1,000	4,000	0	0	4,000
643	Computer Hardware over \$1,000	5,500	0	0	5,500
644	Computer Hardware under \$1,000	3,500	0	0	3,500
691	Computer Software over \$1,000	2,500	0	0	2,500
692	Computer Software under \$1,000	2,000	0	0	2,000
6XX	CAPITAL OUTLAY TOTAL	\$ 21,500	\$ 0	\$ 0	\$ 21,500

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
INSURANCE TRUST FUNDS
DECEMBER 31, 2008

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
737	Dues and Fees	\$ 15,800	\$ 0	\$ 2,223	\$ 13,577
739	Bank Charges	0	0	9,585	(9,585)
772	Claims Expense	59,872,121	0	30,423,994	29,448,127
779	Administrative Fees	4,437,706	0	2,160,297	2,277,409
780	Excess Policy	480,000	0	492,340	(12,340)
7XX	TOTAL OTHER EXPENDITURES	\$ 64,805,627	\$ 0	\$ 33,088,439	\$ 31,717,188
	TOTAL EXPENDITURES	\$ 67,483,149	\$ 0	\$ 33,756,771	\$ 33,726,378
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (3,465,266)	\$ 0	\$ (6,498,251)	\$ 3,032,985
	FUND BALANCE, BEGINNING OF PERIOD	\$ 22,379,744		\$ 22,505,331	
	FUND BALANCE, END OF PERIOD	\$ 18,914,478		\$ 16,007,080	

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
BEFORE / AFTER CHILD CARE
DECEMBER 31, 2008

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
	LOCAL SOURCES				
3473	Before / After Child Care Fees	\$ 7,667,469	\$ 0	\$ 3,010,544	\$ 4,656,925
3436	Interest on Repos	3,067	0	0	3,067
	TOTAL REVENUES	\$ 7,670,536	\$ 0	\$ 3,010,544	\$ 4,659,992
	EXPENDITURES:				
111	Administrative Salary	\$ 0	\$ 0	\$ 26,925	\$ (26,925)
121	Teacher Salary	0	0	15,599	(15,599)
141	Substitute Salary	0	0	18,331	(18,331)
161	Other Support Personnel Salary	3,056,769	0	1,338,496	1,718,273
181	EAP Salary	1,801,042	0	904,057	896,985
191	Temporary Salary	0	0	11,031	(11,031)
1XX	SALARIES TOTAL	\$ 4,857,811	\$ 0	\$ 2,314,439	\$ 2,543,372
210	Retirement	\$ 478,494	\$ 0	\$ 223,220	\$ 255,274
220	FICA	371,623	0	169,868	201,755
231	Life Insurance	10,493	0	3,252	7,241
232	Medical Insurance	786,500	0	305,792	480,708
236	Option 3	13,140	0	0	13,140
237	Vision Insurance	6,780	0	3,470	3,310
238	Section 125 - Credit	25,000	0	13,066	11,934
241	Work. Comp. - General	27,723	0	12,986	14,737
243	Work. Comp. - Maintenance	3,765	0	1,480	2,285
244	Work. Comp. - Food Service	0	0	837	(837)
2XX	FRINGE TOTAL	\$ 1,723,518	\$ 0	\$ 733,971	\$ 989,547

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
BEFORE / AFTER CHILD CARE
DECEMBER 31, 2008

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
312	Professional and Technical	\$ 30,000	\$ 0	\$ 86,995	\$ (56,995)
331	Travel - In County	0	0	6,241	(6,241)
332	Travel - Out of County	0	0	4,999	(4,999)
360	Rentals	0	0	361	(361)
371	Telephone - Base	25,000	0	3,065	21,935
375	Telephone Maintenance	0	0	702	(702)
376	PDA Data Usage	252,000	0	1,750	250,250
377	PDA Voice Cell	0	0	1,756	(1,756)
391	Printing, etc.	15,513	0	1,446	14,067
394	Uniform Services	0	0	90	(90)
3XX	PURCHASED SERVICES TOTAL	\$ 322,513	\$ 0	\$ 107,405	\$ 215,108
450	Gasoline	\$ 0	\$ 0	\$ 83	\$ (83)
4XX	ENERGY SERVICES TOTAL	\$ 0	\$ 0	\$ 83	\$ (83)
511	Supplies	\$ 922,943	\$ 0	\$ 165,978	\$ 756,965
5XX	SUPPLIES TOTAL	\$ 922,943	\$ 0	\$ 165,978	\$ 756,965
622	A/V Materials Under \$1,000	\$ 0	\$ 0	\$ 48	\$ (48)
641	Furniture, Fixtures & Equipment over \$1,000	0	0	3,935	(3,935)
642	Furniture, Fixtures & Equipment under \$1,000	79,300	0	25,443	53,857
643	Computer Hardware over \$1,000	0	0	5,185	(5,185)
644	Computer Hardware under \$1,000	30,000	0	325	29,675
692	Computer Software under \$1,000	0	0	42	(42)
693	License Fees - Software	0	0	7,726	(7,726)
6XX	CAPITAL OUTLAY TOTAL	\$ 109,300	\$ 0	\$ 42,704	\$ 66,596

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
 BEFORE / AFTER CHILD CARE
 DECEMBER 31, 2008

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 12/31/08	VARIANCE
737	Dues & Fees	\$ 35,600	\$ 0	\$ 1,328	\$ 34,272
739	Bank Charges	0	0	152	(152)
794	Field Trips	5,750	0	19,505	(13,755)
7XX	OTHER EXPENDITURES TOTAL	\$ 41,350	\$ 0	\$ 20,985	\$ 20,365
	TOTAL EXPENDITURES	\$ 7,977,435	\$ 0	\$ 3,385,565	\$ 4,591,870
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (306,899)	\$ 0	\$ (375,021)	\$ 68,122
	FUND BALANCE, BEGINNING OF PERIOD	\$1,463,534		\$ 1,173,989	
	FUND BALANCE, END OF PERIOD	\$1,156,635		\$ 798,968	

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
HIGHLIGHTS OF THE MONTHLY FINANCIAL STATEMENT
December 31, 2008

APPENDIX A

Budget Variances: The following accounts were over budget as of the close of business on December 31, 2008.

<u>Page</u>	<u>Account</u>	<u>Type</u>	<u>Fund</u>
5	Food Services	Function	General
6	Community Services	Function	General
9	Repair – General Maintenance	Object	General
9	Hardware Lease	Object	General
9	Maintenance Fees – Software	Object	General
9	Subscription Fees – Software	Object	General
9	PDA Voice/Cell	Object	General
10	Recycling	Object	General
10	Grease / Oil	Object	General
11	Remodel - Contracted	Object	General
15	Food Services	Cost Center	General
19	Non-Pre-K	Function	Special Revenue
19	Instructional Media	Function	Special Revenue
19	Instructional Related Technology	Function	Special Revenue
19	Facilities	Function	Special Revenue
21	Supplements	Object	Special Revenue
21	Temporary Salary	Object	Special Revenue
21	Worker’s Comp – All Others	Object	Special Revenue
21	Liability Insurance	Object	Special Revenue
21	Repair – Instructional Equipment	Object	Special Revenue
22	Subscription Fees - Software	Object	Special Revenue
22	License Fees	Object	Special Revenue
22	PDA Data	Object	Special Revenue
22	State Adopted Textbooks	Object	Special Revenue
23	Library Books – Replacement	Object	Special Revenue

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
HIGHLIGHTS OF THE MONTHLY FINANCIAL STATEMENT
December 31, 2008

23	Furniture, Fixtures, & Equip. over \$1,000	Object	Special Revenue
23	Site Improvement – Contracted	Object	Special Revenue
23	License Fee – Software	Object	Special Revenue
23	Field Trips	Object	Special Revenue
25	Substitutes Salary	Object	Special Revenue-Food Services
25	License Fees - Software	Object	Special Revenue-Food Services
26	Printing, Etc.	Object	Special Revenue-Food Services
26	Uniforms	Object	Special Revenue-Food Services
31	A / V Materials under \$1,000	Object	Capital Projects
31	Furniture, Fixtures, & Equip. under \$1,000	Object	Capital Projects
31	Computer Hardware over \$1,000	Object	Capital Projects
31	Computer Hardware under \$1,000	Object	Capital Projects
31	Improvements Other Than Buildings	Object	Capital Projects
31	Other	Object	Capital Projects
31	Transfer – Capital	Object	Capital Projects
32	Children’s Center Lease	Project	Capital Projects
32	Elementary School “S”	Project	Capital Projects
32	Energy Performance Contract	Project	Capital Projects
32	21 st Century Classroom	Project	Capital Projects
32	Cocoa Municipal Stadium	Project	Capital Projects
33	EGHS – Addition/Renewal/Tech	Project	Capital Projects
33	CHS – Add/Rem/Ren/Infra Upgrades	Project	Capital Projects
33	ESF Site Improvement	Project	Capital Projects
33	Sports Equipment – Districtwide	Project	Capital Projects
33	Lightning Prediction & Warning	Project	Capital Projects
33	Maintenance Equipment	Project	Capital Projects
33	Rockledge Center Demolition	Project	Capital Projects
33	Tropical Storm Fay	Project	Capital Projects
33	Energy Conservation	Project	Capital Projects

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
HIGHLIGHTS OF THE MONTHLY FINANCIAL STATEMENT
December 31, 2008

33	S Abeyance Center HVAC Upgrade	Project	Capital Projects
33	Cambridge ES Phase 1 Renewal	Project	Capital Projects
33	Other	Project	Capital Projects
34	Transfer to Capital	Project	Capital Projects
36	PDA Data Usage	Object	Insurance Trust Funds
36	PDA Voice Cell	Object	Insurance Trust Funds
37	Bank Charges	Object	Insurance Trust Funds
37	Excess Policy	Object	Insurance Trust Funds
38	Administrative Salary	Object	Before / After Child Care
38	Teacher Salary	Object	Before / After Child Care
38	Substitute Salary	Object	Before / After Child Care
38	Temporary Salary	Object	Before / After Child Care
38	Work. Comp. - Food Service	Object	Before / After Child Care
39	Professional and Technical	Object	Before / After Child Care
39	Travel – In County	Object	Before / After Child Care
39	Travel – Out of County	Object	Before / After Child Care
39	Rentals	Object	Before / After Child Care
39	Telephone Maintenance	Object	Before / After Child Care
39	PDA Voice Cell	Object	Before / After Child Care
39	Uniform Services	Object	Before / After Child Care
39	Gasoline	Object	Before / After Child Care
39	A/V Materials under \$1,000	Object	Before / After Child Care
39	Furniture, Fixture & Equip over \$1,000	Object	Before / After Child Care
39	Computer Hardware over \$1,000	Object	Before / After Child Care
39	Computer Software under \$1,000	Object	Before / After Child Care
39	License Fees – Software	Object	Before / After Child Care
40	Bank Charges	Object	Before / After Child Care
40	Field Trips	Object	Before / After Child Care

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
HIGHLIGHTS OF THE MONTHLY FINANCIAL STATEMENT
December 31, 2008

Variances will be corrected through normal budget transfers between line items as part of the normal accounting and budgeting process. The majority of items requiring line item budget transfers are a result of two factors.

1. The purchase order (PO) gets coded with the account number at the site location where the purchase originates and may inadvertently get coded to an incorrect account for financial statement presentation. For example, a PO may be input at the site level, approved as necessary and issued for equipment, but be inadvertently coded to a supply account. At the time of invoicing and review by Accounting Services, corrections to the account code will be made (in this example, equipment). Budget transfers may be required to coincide with the corrections.
2. Expenditure transfers may be required between funds, project years, etc., during the month end process of producing the financial reports. Because of time constraints for reporting, budget transfers and budget amendments may follow after the month end closing process; therefore, budget transfers and budget amendments are then reported on the following monthly financial reports.