

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

FINANCIAL STATEMENT

FOR THE PERIOD ENDING JANUARY 31, 2009

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THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
 COMBINED BALANCE SHEET
 ALL GOVERNMENTAL TYPES
 JANUARY 31, 2009

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE / INTERNAL SERVICE	
ASSETS:						
Cash and cash equivalents	\$ 0	\$ 272,540	\$ 1,485,630	\$ 21,608,352	\$ 3,101,703	\$ 26,468,225
Cash and investments with trustee	0	0	2,595,808	64,615,699	6,810	67,218,317
Investments	168,769,291	0	0	96,656,523	31,597,447	297,023,261
Total cash and investments	\$ 168,769,291	\$ 272,540	\$ 4,081,438	\$ 182,880,574	\$ 34,705,960	\$ 390,709,803
Accounts and interest receivable	\$ 328,132	\$ 5,122	\$ 0	\$ 9,326,709	\$ 230,531	\$ 9,890,494
Due from other funds	0	0	0	0	0	0
Due from other agencies	2,567,063	2,728,674	0	12,812,545	0	18,108,282
Inventory	1,571,717	2,088,269	0	0	0	3,659,986
Fixed assets	0	0	0	0	714,220	714,220
TOTAL ASSETS	\$ 173,236,203	\$ 5,094,605	\$ 4,081,438	\$ 205,019,828	\$ 35,650,711	\$ 423,082,785

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
 COMBINED BALANCE SHEET
 ALL GOVERNMENTAL TYPES
 JANUARY 31, 2009

	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	\$ 1,159,652	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,159,652
Accrued payroll	2,660,547	39,619	0	0	90,074	2,790,240
Accrued payroll taxes and employee benefits	7,188,845	0	0	0	2	7,188,847
Due to other funds	0	0	0	0	0	0
Due to other agencies	0	845	0	17	0	862
Deferred revenue	0	0	0	0	0	0
Deferred compensation funds held for participants	0	0	0	0	73,222	73,222
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	\$ 46,009,044	\$ 40,464	\$ 0	\$ 50,252,414	\$ 18,954,328	\$ 115,256,250
FUND EQUITY:						
Retained Earnings	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,696,383	\$ 16,696,383
Reserved for projects	104,596,790	0	0	101,369,673	0	205,966,463
Reserved / Undesignated	19,880,369	5,054,141	4,081,438	49,830,305	0	78,846,253
Unreserved / Undesignated	2,750,000	0	0	3,567,436	0	6,317,436
TOTAL FUND EQUITY	\$ 127,227,159	\$ 5,054,141	\$ 4,081,438	\$ 154,767,414	\$ 16,696,383	\$ 307,826,535
TOTAL LIABILITIES AND FUND EQUITY	\$ 173,236,203	\$ 5,094,605	\$ 4,081,438	\$ 205,019,828	\$ 35,650,711	\$ 423,082,785

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
JANUARY 31, 2009

FUNCTION CODE	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	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	261,195	538,805
	TOTAL FEDERAL	\$ 2,272,568	\$ 2,272,568	\$ 381,256	\$ 1,891,312
	<u>STATE SOURCES</u>				
3310	F.E.F.P.	\$ 164,943,508	\$ 164,943,508	\$ 100,915,560	\$ 64,027,948
3310	Merit Award Program	4,060,190	4,060,190	4,060,190	0
3315	Work Force Development	3,133,299	3,133,299	1,748,782	1,384,517
3317	Performance Based Incentives	0	0	36,876	(36,876)
3318	Adults with Disabilities	525,867	523,284	332,658	190,626
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	6,691,560	505,937
3341	Racing Commission	223,250	223,250	55,812	167,438
3343	State License Tax	200,000	200,000	186,553	13,447
3344	Lottery Enhancement	2,947,446	2,947,446	0	2,947,446
3354	Transportation	12,412,041	12,412,041	7,070,378	5,341,663
3355	Classroom Size Reduction	76,942,121	76,942,121	42,041,517	34,900,604
3361	School Recognition	5,152,416	5,152,416	5,526,028	(373,612)
3371	Voluntary PreK	2,115,000	2,115,000	1,186,715	928,285
3372	Pre-Kindergarten	155,000	155,000	43,923	111,077
3397	Charter School Capital Outlay	1,308,262	1,308,262	739,967	568,295
3399	Other Misc State Revenue	0	(106,178)	(19,713)	(86,465)
	TOTAL STATE	\$ 282,383,514	\$ 282,274,753	171,643,677	\$ 110,631,076

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
JANUARY 31, 2009

FUNCTION CODE	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
	<u>LOCAL SOURCES</u>				
341X	Ad Valorem	\$ 233,076,117	\$ 233,076,117	\$ 186,969,834	\$ 46,106,283
3425	Rent	187,000	187,000	209,927	(22,927)
343x	Income / Investments	2,950,000	2,950,000	998,091	1,951,909
346x	Adult Student Fees	96,000	96,000	48,994	47,006
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	1,579,869	1,786,126	(206,257)
	TOTAL LOCAL	\$ 239,035,145	\$ 239,023,977	\$ 190,466,379	\$ 48,557,598
	<u>OTHER FINANCING SOURCES</u>				
374X	Loss Recoverables	\$ 0	\$ 0	\$ 15,939	\$ (15,939)
	TOTAL OTHER	\$ 0	\$ 0	\$ 15,939	\$ (15,939)
	TOTAL REVENUES	\$ 523,691,227	\$ 523,571,298	\$ 362,507,251	\$ 161,064,047

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
JANUARY 31, 2009

FUNCTION CODE	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
	EXPENDITURES:				
5100	Basic K-12	\$ 230,771,238	\$ 253,366,146	\$ 141,656,474	\$ 111,709,672
5200	Exceptional Education	68,269,186	68,376,710	33,205,157	35,171,553
5300	Vocational Education	7,506,513	7,765,281	3,982,328	3,782,953
5400	Adult Education	1,399,800	1,514,793	757,398	757,395
5500	Other Instructional	1,913,815	1,974,430	1,216,007	758,423
5900	Non-F.E.F.P. Instructional	536,679	1,323,453	608,872	714,581
	INSTRUCTIONAL TOTAL	\$ 310,397,231	\$ 334,320,813	\$ 181,426,236	\$ 152,894,577
6110	Attendance / Social Work	\$ 1,313,676	\$ 1,433,493	\$ 425,595	\$ 1,007,898
6120	Guidance	12,207,441	12,273,280	6,955,469	5,317,811
6130	Health	1,406,092	1,420,890	590,329	830,561
6140	Psychological Services	1,407,000	1,417,349	862,294	555,055
6150	Parental Involvement	188,818	200,501	112,258	88,243
6200	Instructional Media	9,000,615	9,389,988	4,689,206	4,700,782
6300	Instructional Curr. Development	10,713,438	11,030,877	6,626,177	4,404,700
6400	Instructional Staff Training	1,418,958	2,001,883	791,639	1,210,244
6500	Instructional Related Technology	6,551,720	6,788,951	4,029,838	2,759,113
	INSTRUCTIONAL SUPPORT TOTAL	\$ 44,207,758	\$ 45,957,212	\$ 25,082,805	\$ 20,874,407
7100	Board of Education	\$ 995,258	\$ 998,079	\$ 607,568	\$ 390,511
7200	General Administration	1,944,326	1,967,236	1,318,774	648,462
7300	School Administration	36,957,357	37,478,944	22,692,252	14,786,692
7400	Facilities, Acquisition, Const.	1,112,025	1,341,011	896,302	444,709
7500	Fiscal Services	2,475,531	2,491,349	1,278,433	1,212,916
7600	Food Services	0	(938)	212,012	(212,950)
7710	Research Development	308,784	306,297	183,956	122,341
7720	Information Services	837,213	864,275	464,384	399,891
7730	Staff Services	2,209,114	2,353,167	1,431,609	921,558
7731	Admin, Classified In-service	536,197	689,298	291,080	398,218

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
JANUARY 31, 2009

FUNCTION CODE	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
7750	Data Processing	2,041,612	2,770,604	1,201,755	1,568,849
7760	Warehouse / purchasing	2,216,422	2,324,970	1,195,488	1,129,482
7800	Transportation	21,631,875	21,677,103	12,094,349	9,582,754
7900	Utility / Custodial	49,975,043	50,547,574	26,256,490	24,291,084
7910	Environmental Services	838,011	812,598	442,169	370,429
8100	Maintenance	5,846,336	5,869,069	4,583,437	1,285,632
8110	Transportation Maintenance	1,142,910	1,213,563	771,047	442,516
8120	Technology Repair	127,312	139,297	53,993	85,304
8200	Administrative Technical Services	2,932,613	2,932,532	1,813,815	1,118,717
9100	Community Services	24,642	275,088	329,790	(54,702)
9200	Debt Service	550,000	550,000	66,857	483,143
9400	Overhead	115,746	115,746	118	115,628
	GENERAL SUPPORT TOTAL	\$ 134,818,327	\$ 137,716,862	\$ 78,185,678	\$ 59,531,184
	SCHOOL / DEPT TOTAL	\$ 489,423,316	\$ 517,994,887	\$ 284,694,719	\$ 233,300,168
9400	Appropriated for:				
	Florida First Start	\$ 14,921	\$ 14,921	\$ 0	\$ 14,921
	Workforce Development Categorical	150,000	137,344	0	137,344
	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	11,178,366	0	11,178,366
	Charter Schools Capital Outlay	1,308,262	906,075	0	906,075
	Secondary Schools of National Prominence	1,425,750	1,397,392	0	1,397,392
	Revenue Shortfall Reserve	0	771,975	0	771,975
	E-Rate	0	627,700	0	627,700

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
JANUARY 31, 2009

FUNCTION CODE	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
	McKay Scholarships	4,915,709	4,915,709	0	4,915,709
	Rent	187,000	86,978	0	86,978
	Course Fees	224,000	136,411	0	136,411
	Employment Related Fees	153,000	124,824	0	124,824
	Miscellaneous Local	945,037	114,014	0	114,014
	Voluntary PreK	0	520,696	0	520,696
	School Reserve	1,000,000	733,245	0	733,245
	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	\$ 23,609,441	\$ 0	\$ 23,609,441
	TOTAL EXPENDITURES	\$ 520,891,227	\$ 541,604,328	\$ 284,694,719	\$ 256,909,609
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 2,800,000	\$ (18,033,030)	\$ 77,812,532	\$ (95,845,562)
	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	6,413,761	6,413,761	
	Reserved for Remaining Current Year Expenditures	2,622,291	2,622,291	98,183,029	
	Unreserved	2,750,000	2,750,000	2,750,000	
	FUND BALANCE, END OF PERIOD	\$ 52,499,451	\$ 31,666,421	\$ 127,227,159	

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF EXPENDITURES BY OBJECT AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
JANUARY 31, 2009

OBJECT CODE	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
111	Administrative Salary	\$ 21,351,947	\$ 21,415,087	\$ 13,771,834	\$ 7,643,253
121	Teacher Salary	229,138,673	229,760,338	124,613,873	105,146,465
123	Supplements	3,925,754	3,939,255	2,070,756	1,868,499
141	Substitute Salary	4,516,924	4,985,640	2,106,694	2,878,946
161	Hourly Salary	56,799,592	56,897,686	32,318,530	24,579,156
171	School Board Salary	191,450	191,450	116,925	74,525
181	HEAP Salary	10,751,711	10,754,193	6,624,049	4,130,144
191	Temporary Salary	64,158	70,556	53,766	16,790
1XX	SALARIES TOTAL	\$ 326,740,209	\$ 328,014,205	\$ 181,676,427	\$ 146,337,778
210	Retirement	\$ 31,725,157	\$ 31,664,117	\$ 16,808,364	\$ 14,855,753
220	FICA	24,600,971	24,590,231	13,017,429	11,572,802
231	Life Insurance	682,582	682,302	355,863	326,439
232	Hospitalization	32,216,692	32,203,265	19,513,666	12,689,599
237	Vision	399,697	399,268	219,448	179,820
238	Section 125 - Credit	1,547,110	1,545,597	790,613	754,984
241	Work. Comp. - General	1,609,187	1,610,482	914,008	696,474
242	Work. Comp. - Bus Driver	479,263	480,578	279,809	200,769
243	Work. Comp. - Maintenance	623,080	618,468	426,560	191,908
244	Work. Comp. - Food Service	7,856	7,846	5,328	2,518
250	Unemployment	275,000	275,000	138,483	136,517
2XX	FRINGE TOTAL	\$ 94,166,595	\$ 94,077,154	\$ 52,469,571	\$ 41,607,583
311	Legal Services	\$ 282,903	\$ 285,659	\$ 213,220	\$ 72,439
312	Professional / Technical	13,068,049	22,686,685	17,942,824	4,743,861
314	Medical Tests	72,725	88,113	71,362	16,751

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF EXPENDITURES BY OBJECT AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
JANUARY 31, 2009

OBJECT CODE	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
315	Reimburse Tuition and Books	30,000	43,007	14,136	28,871
317	Service Fees - Software	0	3,500	3,500	0
321	Transportation Insurance	266,824	266,824	266,824	0
322	Property Insurance	4,286,988	4,287,126	1,336	4,285,790
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	358,189	117,071	241,118
332	Travel - Out of County	488,867	754,766	201,789	552,977
351	Repair-Instructional	42,485	57,466	25,176	32,290
352	Repair-Non-Instructional	338,035	353,436	53,773	299,663
353	Mainframe Maintenance	235,187	281,449	71,574	209,875
354	Specialized Services	1,021,800	1,340,879	885,284	455,595
355	Repair - General Maintenance	0	2,704	2,409	295
356	Maint & Warranty Agreements	403,381	407,607	58,680	348,927
357	Maintenance Fees - Hardware	0	740	740	0
360	Rentals	1,942,068	1,972,125	937,898	1,034,227
361	Software Rental	166,927	153,469	33,964	119,505
363	Hardware Lease	108,000	(43,218)	76,185	(119,403)
364	Maintenance Fees - Software	0	247,529	250,033	(2,504)
365	Subscription Fees - Software	0	2,044	8,471	(6,427)
371	Telephone Base	887,977	784,973	255,229	529,744
372	Telephone Long Distance	55,872	99,922	9,695	90,227
373	Postage	267,416	283,072	91,965	191,107
374	Telephone Equipment	356,100	464,551	79,451	385,100
375	Telephone Maintenance	222,359	177,679	159,037	18,642
376	PDA Data Usage	21,284	39,852	31,462	8,390
377	PDA Voice/Cell	54,577	49,067	74,632	(25,565)
378	Data Communications Services	493,424	498,374	406,381	91,993

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF EXPENDITURES BY OBJECT AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
JANUARY 31, 2009

OBJECT CODE	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
384	Water	965,561	1,037,707	395,241	642,466
385	Refuse	854,551	906,289	365,564	540,725
386	Recycling	38,160	39,197	57,357	(18,160)
387	Sewer	1,100,519	1,126,440	502,493	623,947
388	Landfill	793,051	815,281	378,503	436,778
391	Printing	570,739	768,541	304,140	464,401
393	Dry Cleaning	2,600	100	0	100
394	Uniform Service	46,500	54,372	28,622	25,750
395	Pest Control	158,500	164,270	71,614	92,656
397	Isolated Transportation	18,900	17,010	1,117	15,893
399	Printing Charge-Back	(625,000)	(624,838)	(309,579)	(315,259)
3XX	PURCHASED SERVICES TOTAL	\$ 30,116,454	\$ 41,038,622	\$ 24,925,637	\$ 16,112,985
410	Natural Gas	\$ 299,433	\$ 219,291	\$ 89,644	\$ 129,647
420	Bottled Gas	105,808	98,535	65,792	32,743
430	Electricity	13,384,349	13,579,895	7,621,883	5,958,012
440	Fuel Oil	19,398	57,040	9,954	47,086
450	Gasoline	497,399	469,247	291,568	177,679
460	Diesel	2,892,651	2,897,242	1,415,981	1,481,261
4XX	ENERGY SERVICES TOTAL	\$ 17,199,038	\$ 17,321,250	\$ 9,494,822	\$ 7,826,428
511	Supplies	\$ 8,214,579	\$ 13,274,174	\$ 5,227,358	\$ 8,046,816
515	Financial Processing Support	19,800	21,560	6,555	15,005
516	Instructional Proc. Support	23,220	21,119	3,243	17,876
521	Non-State Adopted Textbooks	3,503,647	4,512,804	1,109,132	3,403,672
522	State Adopted Textbooks	3,224,353	8,713,688	5,452,448	3,261,240
530	Periodicals	42,727	63,591	25,852	37,739
544	Grease / Oil	24,560	34,891	36,170	(1,279)
550	Repair Parts	549,391	572,791	456,383	116,408

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF EXPENDITURES BY OBJECT AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
JANUARY 31, 2009

OBJECT CODE	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
560	Tires / Tubes	175,864	176,872	101,841	75,031
594	Uniforms	100,900	244,462	71,125	173,337
5XX	SUPPLIES/MATERIALS TOTAL	\$ 15,879,041	\$ 27,635,952	\$ 12,490,107	\$ 15,145,845
612	Library Books-Replacement	\$ 473,197	\$ 746,883	\$ 211,855	\$ 535,028
621	A / V Materials over \$1,000	35,378	43,756	900	42,856
622	A / V Materials under \$1,000	43,206	88,978	34,800	54,178
634	New Construction - Professional Fees	0	7,644	112	7,532
641	Furniture, Fixtures & Equipment over \$1,000	1,091,169	1,428,623	179,249	1,249,374
642	Furniture, Fixtures & Equipment under \$1,000	287,870	1,570,907	777,250	793,657
643	Computer Hardware over \$1,000	314,916	1,124,662	457,288	667,374
644	Computer Hardware under \$1,000	112,077	413,846	197,732	216,114
652	Other Vehicles	257,400	457,342	352,137	105,205
671	Site Improvement - Contracted	0	219,623	95,563	124,060
672	Site Improvement - In House	0	12,000	0	12,000
681	Remodel-Contracted	0	(5,472)	306	(5,778)
682	Remodel-In-House	65,865	48,307	0	48,307
684	Remodel-Professional Fees	0	14,568	0	14,568
691	Computer Software over \$1,000	311,558	541,670	43,063	498,607
692	Computer Software under \$1,000	561,325	361,163	122,240	238,923
693	License Fees - Software	0	214,216	209,600	4,616
6XX	CAPITAL OUTLAY TOTAL	\$ 3,553,961	\$ 7,288,716	\$ 2,682,095	\$ 4,606,621
729	Tan Interest	\$ 500,000	\$ 500,000	\$ 0	\$ 500,000
730	Debt Service Fees	50,000	50,000	66,857	(16,857)
737	Dues / Fees	680,231	1,352,426	462,154	890,272
738	Fingerprint Fees Paid	110,000	110,004	71,005	38,999

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF EXPENDITURES BY OBJECT AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
JANUARY 31, 2009

OBJECT CODE	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
739	Fiscal Bank Charges	45,000	45,000	32,555	12,445
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	380,457	323,191	57,266
795	Miscellaneous Expense	900	810	0	810
7XX	OTHER EXPENDITURES TOTAL	\$ 1,768,018	\$ 2,618,989	\$ 955,942	\$ 1,663,047
972*	Appropriated For:				
	Florida First Start	\$ 14,921	\$ 14,921	\$ 0	\$ 14,921
	Workforce Development Categorical	150,000	137,344	0	137,344
	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	5,178,765	0	5,178,765
	Reading Allocation	198,453	198,453	0	198,453
	Adult Disabled Categorical	979	979	0	979
	Charter Schools	19,039,634	11,178,367	0	11,178,367
	Charter Schools Capital Outlay	1,308,262	906,075	0	906,075
	Secondary Schools of National Prominence	1,425,750	1,397,392	0	1,397,392
	Revenue Shortfall Reserve	0	771,975	0	771,975
	E-Rate	0	627,700	0	627,700
	McKay Scholarships	4,915,709	4,915,709	0	4,915,709
	Rent	187,000	86,978	0	86,978
	Course Fees	224,000	136,411	0	136,411

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF EXPENDITURES BY OBJECT AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
JANUARY 31, 2009

OBJECT CODE	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
972*	Employment Related Fees	153,000	124,824	0	124,824
	Miscellaneous Local	945,037	114,013	0	114,013
	Voluntary PreK	0	520,696	0	520,696
	Merit Award Program	4,060,190	4,060,190	0	4,060,190
	School Reserve	1,000,000	733,245	118	733,127
	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	\$ 23,609,440	\$ 118	\$ 23,609,322
	TOTAL EXPENDITURES	\$ 520,891,227	\$ 541,604,328	\$ 284,694,719	\$ 256,909,609
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 2,800,000	\$ (18,033,030)	\$ 77,812,532	\$ (95,845,562)
	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	6,413,761	6,413,761	
	Reserved for Remaining Current Year Expenditures	2,622,291	2,622,291	98,183,029	
	Unreserved	2,750,000	2,750,000	2,750,000	
	FUND BALANCE, END OF PERIOD	\$ 52,499,451	\$ 31,666,421	\$ 127,227,159	

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
 STATEMENT OF EXPENDITURES BY COST CENTER AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
 GENERAL OPERATING FUND
 JANUARY 31, 2009

COST CENTER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
9000	School Board	\$ 292,180	\$ 292,258	\$ 181,916	\$ 110,342
9100	Superintendent	432,662	434,402	327,976	106,426
9122	District Communications	808,592	868,366	443,914	424,452
9123	Printing Services	405,046	465,255	239,807	225,448
9150	Attorney	284,103	286,859	213,220	73,639
9170	Public Safety	451,355	459,253	280,719	178,534
9180	Schools Choice	191,818	191,247	122,954	68,293
	SUPERINTENDENT TOTAL	\$ 2,865,756	\$ 2,997,640	\$ 1,810,506	\$ 1,187,134
9200	Instructional Services Total	\$ 623,629	\$ 620,934	\$ 348,629	\$ 272,305
9210	Elementary Programs	1,034,545	1,080,768	624,334	456,434
9212	Title I	36,141	36,141	38,461	(2,320)
9220	Special Projects	0	26,539	1,922	24,617
9230	Secondary Programs	1,094,762	1,099,197	714,184	385,013
9231	Middle School Programs	592,408	619,558	351,390	268,168
9240	Adult Education	191,859	191,859	117,177	74,682
9250	Accountability, Testing & Evaluation	418,968	417,891	251,399	166,492
9260	Student Services	684,570	685,006	354,879	330,127
9261	BPS Prof. Dev. Cntr at SCCU	33,099	33,977	9,588	24,389
9270	Applied Tech. & Voc. Ed.	699,182	790,655	407,333	383,322
9280	ESE Program Support	364,885	712,691	366,576	346,115
9285	FDLRS	76,010	76,010	46,738	29,272
9290	ESE Administrative Support	93,577	92,865	56,716	36,149
	INSTRUCTIONAL SERVICES TOTAL	\$ 5,943,635	\$ 6,484,091	\$ 3,689,326	\$ 2,794,765
9300	Financial Services	\$ 222,164	\$ 218,919	\$ 142,568	\$ 76,351
9310	Accounting Services	1,455,944	1,457,657	740,914	716,743
9330	Budgeting / Cost Accounting	422,904	425,064	268,348	156,716

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF EXPENDITURES BY COST CENTER AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
JANUARY 31, 2009

COST CENTER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
9340	Transportation	8,148,321	8,287,182	4,842,258	3,444,924
9341	North Area Transportation	3,370,967	3,384,809	1,841,866	1,542,943
9342	South Area Transportation	4,327,779	4,341,572	2,293,446	2,048,126
9343	Central Area Transportation	3,464,703	3,529,280	1,932,782	1,596,498
9344	Mid-South Area Transportation	3,243,247	3,272,534	1,804,971	1,467,563
9350	Internal Audit	350,898	351,419	162,566	188,853
9360	Food Services	0	0	4,812	(4,812)
9370	Risk Management	34,354	45,723	19,010	26,713
9380	Warehouse Services	1,444,466	1,459,583	802,056	657,527
9830	Fiscal Overhead	4,063,882	4,084,598	441,848	3,642,750
9855	Self-Insured Risk	5,396,969	5,396,853	874,981	4,521,872
	BUSINESS & FISCAL TOTAL	\$ 35,946,598	\$ 36,255,193	\$ 16,172,426	\$ 20,082,767
9400	Human Resources Services	\$ 1,361,847	\$ 1,468,092	\$ 891,976	\$ 576,116
9420	Labor Relations	385,497	387,856	193,095	194,761
9421	Employee Compensation & Benefits	310,007	307,357	185,044	122,313
9430	Recruitment and Retention	478,331	491,878	256,851	235,027
9480	Staff Development	797,923	1,025,712	468,301	557,411
9485	Professional Development & Technology Center	533,449	720,803	359,927	360,876
	HUMAN RESOURCES TOTAL	\$ 3,867,054	\$ 4,401,698	\$ 2,355,194	\$ 2,046,504
9500	Facilities Services	\$ 270,654	\$ 269,214	\$ 139,346	\$ 129,868
9530	Planning, Design & Construction	371,609	367,050	282,327	84,723
9533	Projects	65,865	67,261	13,470	53,791
9540	Energy/Resource Conservation	501,739	501,739	289,146	212,593
9550	Planning & Permits	40,270	80,507	20,477	60,030
9560	Plant Operations	1,993,188	1,969,239	1,204,258	764,981
9562	Maintenance	5,289,127	5,245,068	4,330,908	914,160
	FACILITIES & SUPPORT SRVCS. TOTAL	\$ 8,532,452	\$ 8,500,078	\$ 6,279,932	\$ 2,220,146

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF EXPENDITURES BY COST CENTER AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
JANUARY 31, 2009

COST CENTER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
9720	Educational Technology	\$ 190,323	\$ 190,242	\$ 114,560	\$ 75,682
9721	Data Processing	6,200,439	7,114,783	3,641,068	3,473,715
	INFO SERVICES TOTAL	\$ 6,390,762	\$ 7,305,025	\$ 3,755,628	\$ 3,549,397
7100	Area II Supt of School Operations	\$ 600,442	\$ 611,612	\$ 419,491	\$ 192,121
7200	Area IV Supt of School Operations	827,283	900,924	481,134	419,790
7300	Area I Supt of School Operations	1,118,176	1,128,292	711,574	416,718
7400	Area III Supt of School Operations	577,399	594,922	368,882	226,040
	AREA OFFICES TOTAL	\$ 3,123,300	\$ 3,235,750	\$ 1,981,081	\$ 1,254,669
9820	Countywide Utilities	\$ 117,796	\$ 117,796	\$ 0	\$ 117,796
9860	Educational Services Facility (ESF)	701,695	683,528	352,435	331,093
9865	ESF - Central Services	184,574	188,531	65,503	123,028
9868	District Telephone	295,650	326,937	282,634	44,303
	DISTRICT OFFICES TOTAL	\$ 1,299,715	\$ 1,316,792	\$ 700,572	\$ 616,220
	NON-SCHOOL TOTAL	\$ 67,969,272	\$ 70,496,267	\$ 36,744,665	\$ 33,751,602
	District's Schools	\$ 402,344,539	\$ 423,668,565	\$ 244,688,553	\$ 178,980,012
9810*	Instructional / Other	8,814,856	14,286,002	2,035,991	12,250,011
9811*	Instructional Technology	1,858,408	1,575,919	315,962	1,259,957
9815*	Instructional / EX ED	2,721,698	2,316,232	909,548	1,406,684
6950*	District Transfer	5,714,543	5,651,901	0	5,651,901
9810*	Florida First Start	14,921	14,921	0	14,921
9810*	Workforce Development Categorical	150,000	137,344	0	137,344
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	11,178,367	0	11,178,367

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF EXPENDITURES BY COST CENTER AND CHANGES IN FUND BALANCE-BUDGET Vs ACTUAL
GENERAL OPERATING FUND
JANUARY 31, 2009

COST CENTER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
9810*	Charter Schools Capital Outlay	1,308,262	906,075	0	906,075
9810*	Secondary Schools of National Prominence	1,425,750	1,397,392	0	1,397,392
9810*	Revenue Shortfall Reserve	0	771,975	0	771,975
9810*	E-Rate	0	627,700	0	627,700
9810*	McKay Scholarships	4,915,709	4,915,709	0	4,915,709
9810*	Rent	187,000	86,978	0	86,978
9810*	Course Fees	224,000	136,411	0	136,411
9810*	Employment Related Fees	153,000	124,824	0	124,824
9810*	Miscellaneous Local	945,037	114,014	0	114,014
9810*	Voluntary Pre-K	0	520,696	0	520,696
9810*	Merit Award Program	4,060,190	4,060,190	0	4,060,190
9810*	School Reserve	1,000,000	733,245	0	733,245
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	\$ 471,108,061	\$ 247,950,054	\$ 223,158,007
	TOTAL EXPENDITURES	\$ 520,891,227	\$ 541,604,328	\$ 284,694,719	\$ 256,909,609
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 2,800,000	\$ (18,033,030)	\$ 77,812,532	\$ (95,845,562)
	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	6,413,761	6,413,761	
	Reserved for Remaining Current Year Expenditures	2,622,291	2,622,291	98,183,029	
	Unreserved	2,750,000	2,750,000	2,750,000	
	FUND BALANCE, END OF PERIOD	\$ 52,499,451	\$ 31,666,421	\$ 127,227,159	

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
SPECIAL REVENUE-OTHER FUND
JANUARY 31, 2009

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
	REVENUES:				
	<u>FEDERAL DIRECT SOURCES</u>				
3191	ROTC	\$ 911,018	\$ 0	\$ 601,737	\$ 309,281
3199	Other Federal Direct	430,397	0	425,047	5,350
	TOTAL FEDERAL DIRECT	\$ 1,341,415	\$ 0	\$ 1,026,784	\$ 314,631
	<u>FEDERAL THROUGH STATE SOURCES</u>				
3201	Vocational Education	\$ 640,326	\$ 0	259,750	\$ 380,576
3227	Drug Free Schools	300,322	0	121,506	178,816
3230	Education for the Handicapped	15,891,110	0	7,623,742	8,267,368
3241	FDLRS - East	1,032,246	0	578,514	453,732
3240	Title I	11,904,719	0	6,528,874	5,375,845
3251	Adult Ed	961,229	0	606,804	354,425
3290	Title II	3,065,334	0	1,399,937	1,665,397
3290	Title III	235,898	0	64,996	170,902
3270	Title V	82,896	0	76,061	6,835
3290	Other Miscellaneous	992,045	0	399,071	592,974
	TOTAL FEDERAL THROUGH STATE	\$ 35,106,125	\$ 0	\$ 17,659,255	\$ 17,446,870
	<u>STATE AND OTHER SOURCES</u>				
3335	Diagnostic & Resource	\$ 69,056	\$ 0	\$ 25,478	\$ 43,578
3390	Other State	20,137	0	9,580	10,557
	TOTAL STATE AND OTHER SOURCES	\$ 89,193	\$ 0	\$ 35,058	\$ 54,135
	TOTAL REVENUES	\$ 36,536,733	\$ 0	\$ 18,721,097	\$ 17,815,636

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
 STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
 SPECIAL REVENUE-OTHER FUND
 JANUARY 31, 2009

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
	EXPENDITURES:				
5100	Basic K-12	\$ 10,490,549	\$ 0	\$ 4,294,708	\$ 6,195,841
5200	Exceptional Education	6,593,491	0	2,547,284	4,046,207
5300	Vocational Education	199,550	0	33,797	165,753
5400	Adult Education	220,841	0	62,786	158,055
5500	Pre-K	1,874,400	0	802,019	1,072,381
5900	Non- Pre-K	299,462	0	1,627,457	(1,327,995)
	INSTRUCTIONAL TOTAL	\$ 19,678,293	\$ 0	\$ 9,368,051	\$ 10,310,242
6110	Attendance / Social Work	\$ 591,715	\$ 0	\$ 327,394	\$ 264,321
6120	Guidance	1,338,658	0	668,831	669,827
6130	Health	1,508,189	0	903,478	604,711
6140	Psychological Services	1,202,271	0	700,856	501,415
6150	Parent Involvement	693,267	0	272,405	420,862
6200	Instructional Media	2,000	0	20,745	(18,745)
6300	Instructional Curriculum	7,440,008	0	4,409,743	3,030,265
6400	Instructional Staff Training	3,009,873	0	1,236,554	1,773,319
6500	Instructional Related Technology	0	0	4,000	(4,000)
	INSTRUCTIONAL SUPPORT TOTAL	\$ 15,785,981	\$ 0	\$ 8,544,006	\$ 7,241,975
7200	General Administration	\$ 671,423	\$ 0	\$ 498,244	\$ 173,179
7300	School Administration	32,139	0	18,587	13,552
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
 JANUARY 31, 2009

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
7730	Central Services	149,300	0	87,346	61,954
7800	Transportation	108,440	0	107,550	890
7900	Utility / Custodial	7,250	0	3,496	3,754
9100	Community Services	103,907	0	92,756	11,151
	GENERAL SUPPORT TOTAL	\$ 1,072,459	\$ 0	\$ 809,040	\$ 263,419
	TOTAL EXPENDITURES	\$ 36,536,733	\$ 0	\$ 18,721,097	\$ 17,815,636
	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
JANUARY 31, 2009

OBJECT CODE	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
111	Administrative Salary	\$ 267,893	\$ 0	\$ 167,247	\$ 100,646
121	Teacher Salary	15,439,485	0	6,999,228	8,440,257
123	Supplements	106,415	0	197,510	(91,095)
141	Substitute Salary	285,187	0	90,116	195,071
161	Hourly Salary	4,781,465	0	2,301,785	2,479,680
181	EAP	1,317,482	0	835,454	482,028
191	Temporary Salary	0	0	1,900	(1,900)
1XX	SALARIES TOTAL	\$ 22,197,927	\$ 0	\$ 10,593,240	\$ 11,604,687
210	Retirement	\$ 1,969,954	\$ 0	\$ 993,866	\$ 976,088
220	FICA	1,551,077	0	790,316	760,761
231	Life Insurance	41,228	0	20,853	20,375
232	Hospitalization	3,477,680	0	1,194,698	2,282,982
236	Option 3	11,232	0	0	11,232
237	Vision	61,479	0	14,113	47,366
238	Section 125 - Credit	70,082	0	50,185	19,897
241	Worker's Comp - General	144,057	0	58,801	85,256
243	Worker's Comp - All Others	0	0	426	(426)
2XX	FRINGE TOTAL	\$ 7,326,789	\$ 0	\$ 3,123,258	\$ 4,203,531
312	Professional/Technical	\$ 2,623,190	\$ 0	\$ 2,560,483	\$ 62,707
315	Tuition Reimbursement	177,296	0	37,752	139,544
317	Service Fees Software	0	0	225	(225)
323	Liability Insurance	0	0	803	(803)
331	Travel - In-County	214,599	0	92,641	121,958
332	Travel - Out-County	374,961	0	139,363	235,598
351	Repair-Instructional Equipment	0	0	10,356	(10,356)
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
JANUARY 31, 2009

OBJECT CODE	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
356	Maint & Warranty Agreements	98,449	0	96,211	2,238
360	Rentals	48,586	0	9,978	38,608
361	Mainframe Software Rental	50	0	0	50
363	Computer Hardware Lease	50	0	0	50
365	Subscription Fees - Software	0	0	47,277	(47,277)
371	Telephone Base	1,838	0	2,025	(187)
372	Telephone Long Distance	500	0	137	363
373	Postage	21,368	0	11,987	9,381
374	Telephone Equipment	1,750	0	485	1,265
376	PDA Data	0	0	640	(640)
377	PDA Voice/Cell	5,000	0	357	4,643
378	Data Commun. Services	6,000	0	0	6,000
391	Printing	92,561	0	36,283	56,278
397	Isolated Transportation	15,480	0	9,030	6,450
3XX	PURCHASED SERVICES TOTAL	\$ 3,682,578	\$ 0	\$ 3,056,033	\$ 626,545
450	Gasoline	\$ 2,000	\$ 0	\$ 629	\$ 1,371
460	Diesel	5,010	0	963	4,047
4XX	FUEL TOTAL	\$ 7,010	\$ 0	\$ 1,592	\$ 5,418
511	Supplies	\$ 1,334,786	\$ 0	\$ 800,940	\$ 533,846
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	\$ 849,073	\$ 546,763

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF EXPENDITURES BY OBJECT AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
SPECIAL REVENUE-OTHER FUND
JANUARY 31, 2009

OBJECT CODE	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
611	Library Books-New	\$ 400	\$ 0	\$ 0	\$ 400
612	Library Books-Replacement	0	0	627	(627)
621	A/V Materials Over \$1,000	13,000	0	0	13,000
622	A/V Materials Under \$1,000	23,950	0	4,216	19,734
641	Furn/Fixt/Equip Over \$1,000	69,798	0	83,019	(13,222)
642	Furn/Fixt/Equip Under \$1,000	360,885	0	129,306	231,579
643	Computer Hardware Over \$1,000	212,429	0	62,200	150,229
644	Computer Hardware Under \$1,000	165,577	0	55,905	109,672
671	Site Improvement - Contracted	10,000	0	16,388	(6,388)
691	Computer Software Over \$1,000	202,835	0	96,842	105,993
692	Computer Software Under \$1,000	97,548	0	34,495	63,053
693	License Fee - Software	0	0	38,266	(38,266)
6XX	CAPITAL OUTLAY TOTAL	\$ 1,156,421	\$ 0	\$ 521,264	\$ 635,157
737	Dues/Fees	\$ 64,790	\$ 0	\$ 28,438	\$ 36,352
794	Field Trips	37,090	0	49,955	(12,865)
799	Federal Indirect Cost	649,132	0	498,244	150,888
972	Reserves	19,160	0	0	19,160
7XX	OTHER EXPENDITURES TOTAL	\$ 770,172	\$ 0	\$ 576,637	\$ 193,535
	TOTAL EXPENDITURES	\$ 36,536,733	\$ 0	\$ 18,721,097	\$ 17,815,636
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 0	\$ 0	\$ 0	\$ 4,203,833
	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
JANUARY 31, 2009

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
	REVENUES:				
	<u>FEDERAL THROUGH STATE SOURCES</u>				
3261	School Lunch Reimbursement	\$ 7,958,650	\$ 0	\$ 4,043,994	\$ 3,914,656
3262	School Breakfast Reimbursement	3,656,197	0	1,615,763	2,040,434
3265	USDA Donated Foods	1,354,744	0	0	1,354,744
3267	Summer Feeding Program	117,199	0	83,206	33,993
	TOTAL FEDERAL	\$ 13,086,790	\$ 0	\$ 5,742,963	\$ 7,343,827
	<u>STATE AND OTHER SOURCES</u>				
3337	School Breakfast Supplement	\$ 215,500	\$ 0	\$ 168,762	\$ 46,738
3338	State Supplement (Lunch & Breakfast)	171,425	0	132,297	39,128
3399	Other Misc State Revenue	10,044	0	0	10,044
3436	Interest on Repos	45,000	0	19,726	25,274
3451	Student Lunches	5,564,609	0	2,754,674	2,809,935
3452	Student Braskfasts	689	0	49	640
3453	Adult Breakfast / Lunch	659,939	0	345,929	314,010
3454	Student A La Carte	9,226,535	0	4,631,769	4,594,766
3455	Adult A La Carte	170,810	0	95,551	75,259
3456	Other Food Sales	29,000	0	27,121	1,879
3457	Food Service Child Care	29,000	0	13,083	15,917
3458	Commissions	3,000	0	4,680	(1,680)
3490	Miscellaneous Local Sources	1,000	0	7,075	(6,075)
	TOTAL STATE AND OTHER SOURCES	\$ 16,126,551	\$ 0	\$ 8,200,716	\$ 7,925,835
	TOTAL REVENUES	\$ 29,213,341	\$ 0	\$ 13,943,679	\$ 15,269,662

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
SPECIAL REVENUE-FOOD SERVICE
JANUARY 31, 2009

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
	EXPENDITURES:				
111	Administrative Salary	\$ 81,328	\$ 0	\$ 50,048	\$ 31,280
141	Substitutes Salary	0	0	47	(47)
161	Other Support Personnel	8,128,654	0	4,375,839	3,752,815
181	EAP Salary	578,885	0	342,455	236,430
1XX	SALARIES TOTAL	\$ 8,788,867	\$ 0	\$ 4,768,389	\$ 4,020,478
210	Retirement	\$ 865,703	\$ 0	\$ 469,665	\$ 396,038
220	FICA	672,348	0	352,679	319,669
231	Life Insurance	12,426	0	6,491	5,935
232	Medical Insurance	1,357,524	0	694,668	662,856
237	Vision Insurance	15,766	0	7,902	7,864
238	Section 125 - Credit	55,372	0	27,661	27,711
241	Worker's Compensation I	6,036	0	2,947	3,089
244	Worker's Compensation IV	450,997	0	192,037	258,960
2XX	FRINGE TOTAL	\$ 3,436,172	\$ 0	\$ 1,754,050	\$ 1,682,122
312	Professional & Technical	\$ 1,060,948	\$ 0	\$ 438,788	\$ 622,160
331	Travel - In County	61,000	0	33,978	27,022
332	Travel - Out of County	6,500	0	1,257	5,243
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
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
JANUARY 31, 2009

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	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	14,601	(4,601)
392	Contract Food Services	125,000	0	55,977	69,023
3XX	PURCHASED SERVICES TOTAL	\$ 1,421,298	\$ 0	\$ 622,811	\$ 798,487
410	Natural Gas	\$ 205,000	\$ 0	\$ 82,990	\$ 122,010
420	Bottled Gas	190,000	0	72,805	117,195
430	Electricity	465,000	0	229,533	235,467
460	Diesel	12,000	0	5,817	6,183
4XX	ENERGY SERVICES TOTAL	\$ 872,000	\$ 0	\$ 391,145	\$ 480,855
511	Supplies	\$ 931,013	\$ 0	\$ 645,534	\$ 285,479
571	Food & Milk	11,185,727	0	5,833,375	5,352,352
591	Wares Replacement	29,200	0	4,181	25,019
592	Commodity Usage	1,100,000	0	19,247	1,080,753
594	Uniforms	45,000	0	68,312	(23,312)
5XX	SUPPLIES / MATERIALS TOTAL	\$ 13,290,940	\$ 0	\$ 6,570,649	\$ 6,720,291
641	Furniture, Fixtures & Equipment over \$750	\$ 850,000	\$ 0	\$ 235,364	\$ 614,636
642	Furniture, Fixtures & Equipment under \$750	95,000	0	32,057	62,943
643	Computer Hardware over \$750	12,000	0	0	12,000
644	Computer Hardware under \$750	2,500	0	13,335	(10,835)
681	Remodel / Renovate - Contracted	720,000	0	263,197	456,803
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
JANUARY 31, 2009

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
692	Computer Software under \$750	8,000	0	145	7,855
693	License Fees - Software	0	0	3,180	(3,180)
6XX	CAPITAL OUTLAY TOTAL	\$ 1,700,500	\$ 0	\$ 547,278	\$ 1,153,222
737	Dues & Fees	\$ 19,250	\$ 0	\$ 18,146	\$ 1,104
739	Bank Charges	185,000	0	105,512	79,488
795	Miscellaneous Expense	1,000	0	(125)	1,125
796	Uncoll Accounts (Bad Debt)	4,500	0	2,971	1,529
799	Federal Indirect Cost	533,157	0	0	533,157
7XX	OTHER EXPENDITURES TOTAL	\$ 742,907	\$ 0	\$ 126,504	\$ 616,403
	TOTAL EXPENDITURES	\$ 30,252,684	\$ 0	\$ 14,780,826	\$ 15,471,858
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (1,039,343)	\$ 0	\$ (837,147)	\$ (202,196)
	FUND BALANCE, BEGINNING OF PERIOD	\$5,332,857		\$ 5,891,288	
	FUND BALANCE, END OF PERIOD	\$ 4,293,514		\$ 5,054,141	

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
DEBT SERVICE FUNDS
JANUARY 31, 2009

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	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	\$ 8,713	\$ 35,287
	TOTAL LOCAL	\$ 44,000	\$ 0	\$ 8,713	\$ 35,287
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	\$ 13,241,262	\$ 28,002,297

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
DEBT SERVICE FUNDS
JANUARY 31, 2009

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	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	24,830	84,243
	TOTAL EXPENDITURES	\$ 40,697,324	\$ 0	\$ 13,265,956	\$ 27,431,368
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 546,235	\$ 0	\$ (24,694)	\$ 570,929
	FUND BALANCE, BEGINNING OF PERIOD	\$ 4,106,132		\$ 4,106,132	
	FUND BALANCE, END OF PERIOD	\$ 4,652,367		\$ 4,081,438	

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
CAPITAL PROJECTS FUND
JANUARY 31, 2009

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	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	65,243	0	(65,243)
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	\$ 5,799,349	\$ 0	\$ 389,929
	<u>LOCAL SOURCES</u>					
3413	School Capital Outlay Tax	\$ 69,004,095	\$ 0	\$ 55,380,374	\$ 0	\$ 13,623,721
343x	Interest on Investments	3,000,000	0	974,551	0	2,025,449
3496	Impact Fees	7,000,000	0	2,849,639	0	4,150,361
3490	Miscellaneous Local Sources	0	0	93,781	0	(93,781)
373x	Sale of Property	100,000	0	16,358	0	83,642
	TOTAL LOCAL	\$ 79,104,095	\$ 0	\$ 59,314,703	\$ 0	\$ 19,789,392
	<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	\$ 65,114,552	\$ 0	\$ 59,178,821

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
CAPITAL PROJECTS FUND
JANUARY 31, 2009

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	CURRENT ENCUMBRANCES	VARIANCE
	EXPENDITURES:					
61x	Library Books	\$ 162,731	\$ 0	\$ 14,096	\$ 102,926	\$ 45,709
621	A / V Materials over \$1,000	3,650	0	0	1,458	2,192
622	A / V Materials under \$1,000	0	0	2,212	6,711	(8,923)
63x	New Construction	83,567,239	0	33,991,789	24,591,805	24,983,645
641	Furniture, Fixtures & Equipment over \$1,000	13,793,720	0	2,259,000	447,887	11,086,833
642	Furniture, Fixtures & Equipment under \$1,000	3,334,665	0	3,119,844	1,229,335	(1,014,514)
643	Computer Hardware over \$1,000	707,582	0	1,189,902	873,947	(1,356,267)
644	Computer Hardware under \$1,000	649,390	0	1,089,677	1,328,841	(1,769,128)
65x	Motor Vehicles	5,672,718	0	1,624,587	3,470,096	578,035
67x	Improvements Other Than Buildings	2,624,861	0	2,158,673	990,745	(524,557)
68x	Renovation / Remodeling	107,014,531	0	43,229,730	24,189,583	39,595,218
691	Computer Software over \$1,000	139,547	0	77,826	4,665	57,056
692	Computer Software under \$1,000	105,453	0	55,192	45,415	4,846
7xx	Other	0	0	35,330	0	(35,330)
	TOTAL BEFORE TRANSFERS	\$ 217,776,087	\$ 0	\$ 88,847,858	\$ 57,283,414	\$ 71,644,815
	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	\$ 102,083,407	\$ 57,283,414	\$ 148,598,825
	EXCESS (DEFICIENCY) OF REVENUE / EXPENDITURES	\$ (183,672,273)	\$ 0	\$ (36,968,855)	\$ (57,283,414)	\$ (89,420,004)
	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		\$ 101,369,673		
	Reserved / Undesignated	55,176,049		49,830,305		
	Unreserved / Undesignated	3,389,717		3,567,436		
	FUND BALANCE, END OF PERIOD	\$ 58,565,766		\$ 154,767,414		

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF EXPENDITURES BY PROJECT CHANGES IN FUND BALANCE - BUDGET VS ACTUAL
CAPITAL PROJECTS FUND
JANUARY 31, 2009

PROJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	CURRENT ENCUMBRANCE	VARIANCE
	RESERVED FOR:					
2568	Computer Equip/Processing	\$ 1,059,909	\$ 0	\$ 202,477	\$ 44,380	\$ 813,052
2569	Children's Center Lease	1,595	0	12,760	7,975	(19,140)
5528	School Bus Replacement	5,672,449	0	2,042,787	3,470,096	159,566
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	42,345	48,447
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	27,941	2,762,732
5658	Roofing-Variou	2,900	0	0	0	2,900
5676	Portable Lease	656,524	0	375,361	268,115	13,048
5744	School/Portable Furniture Replacement	1,007,775	0	319,490	25,346	662,939
5838	Other Projects District Wide	579,021	0	65,255	901	512,865
5858	Elementary School "S"	188,714	0	96,577	245,731	(153,594)
5864	Viera High School	1,159,791	0	528,991	130,989	499,811
5900	Maintenance Projects "Project F"	6,825,053	0	2,197,120	0	4,627,933
5901	Maintenance Capital Supplies/Service	301,590	0	0	0	301,590
5902	Energy Performance Contract	0	0	231,117	0	(231,117)
5904	RAN Projects	24,201	0	0	0	24,201
5909	7 yr PreConst Equip	25,000	0	1,455	0	23,545
5910	7 yr Plan Preconst Task	140,778	0	12,483	34,316	93,979
	RAN Projects	12,746,000	0	0	0	12,746,000
5911-5916	School Infrs Upgrades	39,276	0	0	38,766	510
5917	ET Workstation Replenishment	2,817,161	0	822,057	1,563,200	431,904
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	2,300,032	1,382,699	1,268,111
7886-7895	Various Upgrades & Additions	11,963,366	0	3,442,941	3,934,013	4,586,412
	Impact Fee Projects	7,000,000	0	0	0	7,000,000
7897	Elementary School "T"	750,248	0	87,231	76,018	586,999
7898	Edgewood Jr/Sr High Improvement	13,493	0	13,318	175	0
7900-7904	Various Adds/Renew/Tech	64,144,750	0	35,471,526	16,362,120	12,311,104
7907	High School CCC	42,075,186	0	21,632,347	16,345,685	4,097,154
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
JANUARY 31, 2009

PROJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	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	125,916	4,453,291	(3,781,529)
7916	CHS - Add/Rem/Ren/Infra Upgrades	308,953	0	347,289	3,221,396	(3,259,732)
305628	ESF Site Improvement	260,754	0	337,366	109,802	(186,414)
305676	Kitchen Equipment	346,960	0	156,379	11,051	179,530
305690	Remodel/Renovate-Variou	4,350,964	0	431,228	89,034	3,830,702
305692	Painting Roofing Preventive Maintenance	91,981	0	91,312	614,729	(614,060)
305700	Portable Relocation	941,511	0	654,299	75,918	211,294
305725	Fast Teams	410,399	0	378,980	29,570	1,849
305744	Sports Equipment - Districtwide	10,559	0	9,488	1,701	(630)
305767	Refurbish Portables	84,039	0	53,712	31,110	(783)
305769-305786	Re-Roofing/Renewal/Infrastructure Various	3,981,763	0	1,547,851	1,587,721	846,191
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	8,682	0	(4,565)
305790	Rockledge Center Demolition	90,419	0	139,210	317,415	(366,206)
305791-305798	Various School Facility Renewal	9,806,707	0	5,259,788	677,050	3,869,869
305909	7YR Plan Maintenance Equip	12,774	0	0	0	12,774
305954	Tropical Storm Fay	0	0	471,210	31,356	(502,566)
305960	Energy Conservation	0	0	0	4,323	(4,323)
305961	Cocoa High Re-roofing	0	0	0	33,184	(33,184)
315388	ADA Projects	499,817	0	73,408	20,042	406,367
315626	Safety To Life-PECO	808,027	0	393,489	305,120	109,418
315706	Custodial Equipment	260,468	0	97,942	30,327	132,199
315709-315711	Fencing/Fire Alarms & Intercom Systems	831,807	0	289,055	151,540	391,212
315712	Health & Safety - Various	185,307	0	130,802	50,752	3,753
315714	Electronic Replace-QZAB	189,348	0	1,379	0	187,969
315716	Concession Stand Upgrades	1,946	0	0	1,946	0
315717/335715-6	HVAC-Projects	5,424,357	0	1,969,369	954,933	2,500,055
335721	S Abeyance Center HVAC Upgrade	290,464	0	311,413	4,747	(25,696)
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	2,367,439	65,646	(110,427)
335726	Jupiter ES - HVAC Overfeed	1,090,073	0	900,253	30,963	158,857
335727	Riviera ES - HVAC Overfeed	1,431,136	0	994,083	8,051	429,002
335728	Suntree ES - HVAC Overfeed	1,156,570	0	844,859	7,175	304,536
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	35,330	0	(35,330)

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF EXPENDITURES BY PROJECT CHANGES IN FUND BALANCE - BUDGET VS ACTUAL
CAPITAL PROJECTS FUND
JANUARY 31, 2009

PROJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	CURRENT ENCUMBRANCE	VARIANCE
	TOTALS BEFORE TRANSFERS & OTHER USES	\$ 217,776,087	\$ 0	\$ 88,847,858	\$ 57,283,414	\$ 71,644,815
	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	\$ 102,083,407	\$ 57,283,414	\$ 148,598,825
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (183,672,273)	\$ 0	\$ (36,968,855)	\$ (57,283,414)	\$ (89,420,004)
	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		\$ 101,369,673		
	Reserved / Undesignated	55,176,049		49,830,305		
	Unreserved / Undesignated	3,389,717		3,567,436		
	FUND BALANCE, END OF PERIOD	\$ 58,565,766		\$ 154,767,414		

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
 INSURANCE TRUST FUNDS
 JANUARY 31, 2009

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
	LOCAL SOURCES				
348X	Premiums	\$ 62,513,345	\$ 0	\$ 33,097,405	\$ 29,415,940
343X	Interest	1,504,538	0	776,429	728,109
	TOTAL REVENUES	\$ 64,017,883	\$ 0	\$ 33,873,834	\$ 30,144,049
	EXPENDITURES:				
111	Administrative Salary	\$ 127,177	\$ 0	\$ 85,236	\$ 41,941
161	Other Support Personnel Salary	408,969	0	209,575	199,394
181	EAP Salary	230,503	0	174,131	56,372
1XX	SALARIES TOTAL	\$ 766,649	\$ 0	\$ 468,942	\$ 297,707
210	Retirement	\$ 75,516	\$ 0	\$ 46,063	\$ 29,453
220	FICA	58,649	0	34,040	24,609
231	Life Insurance	13,018	0	1,027	11,991
232	Hospitalization	128,508	0	60,730	67,778
236	Option 3 - Opt Out	1,200,000	0	0	1,200,000
237	Vision Insurance	1,069	0	554	515
238	Section 125 - Credit	3,940	0	2,046	1,894
241	Worker's Compensation I	5,164	0	2,657	2,507
2XX	FRINGE TOTAL	\$ 1,485,864	\$ 0	\$ 147,117	\$ 1,338,747

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
 INSURANCE TRUST FUNDS
 JANUARY 31, 2009

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
312	Professional and Technical	\$ 220,000	\$ 0	\$ 119,232	\$ 100,768
316	Managed Care Arrangement Costs	95,000	0	52,500	42,500
331	Travel - In County	7,811	0	2,983	4,828
332	Travel - Out of County	9,650	0	2,000	7,650
371	Telephone - Base	500	0	0	500
372	Telephone Long Distance	20	0	0	20
376	PDA Data Usage	0	0	507	(507)
377	PDA Voice Cell	0	0	433	(433)
391	Printing, etc.	16,250	0	5,010	11,240
3XX	PURCHASED SERVICES TOTAL	\$ 349,231	\$ 0	\$ 182,665	\$ 166,566
511	Supplies	\$ 54,278	\$ 0	\$ 2,971	\$ 51,307
5XX	SUPPLIES / COMPUTER HARDWARE TOTAL	\$ 54,278	\$ 0	\$ 2,971	\$ 51,307
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
 JANUARY 31, 2009

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
737	Dues and Fees	\$ 15,800	\$ 0	\$ 2,223	\$ 13,577
739	Bank Charges	0	0	12,137	(12,137)
772	Claims Expense	59,872,121	0	36,431,434	23,440,687
779	Administrative Fees	4,437,706	0	2,590,705	1,847,001
780	Excess Policy	480,000	0	492,340	(12,340)
7XX	TOTAL OTHER EXPENDITURES	\$ 64,805,627	\$ 0	\$ 39,528,839	\$ 25,276,788
	TOTAL EXPENDITURES	\$ 67,483,149	\$ 0	\$ 40,330,534	\$ 27,152,615
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (3,465,266)	\$ 0	\$ (6,456,700)	\$ 2,991,434
	FUND BALANCE, BEGINNING OF PERIOD	\$ 22,379,744		\$ 22,505,331	
	FUND BALANCE, END OF PERIOD	\$ 18,914,478		\$ 16,048,631	

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
 BEFORE / AFTER CHILD CARE
 JANUARY 31, 2009

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
	LOCAL SOURCES				
3473	Before / After Child Care Fees	\$ 7,667,469	\$ 0	\$ 3,539,401	\$ 4,128,068
3436	Interest on Repos	3,067	0	0	3,067
	TOTAL REVENUES	\$ 7,670,536	\$ 0	\$ 3,539,401	\$ 4,131,135
	EXPENDITURES:				
111	Administrative Salary	\$ 0	\$ 0	\$ 32,320	\$ (32,320)
121	Teacher Salary	0	0	18,433	(18,433)
141	Substitute Salary	0	0	20,413	(20,413)
161	Other Support Personnel Salary	3,056,769	0	1,515,366	1,541,403
181	EAP Salary	1,801,042	0	1,123,857	677,185
191	Temporary Salary	0	0	11,921	(11,921)
1XX	SALARIES TOTAL	\$ 4,857,811	\$ 0	\$ 2,722,310	\$ 2,135,501
210	Retirement	\$ 478,494	\$ 0	\$ 263,167	\$ 215,327
220	FICA	371,623	0	199,692	171,931
231	Life Insurance	10,493	0	4,009	6,484
232	Medical Insurance	786,500	0	377,874	408,626
236	Option 3	13,140	0	0	13,140
237	Vision Insurance	6,780	0	4,258	2,522
238	Section 125 - Credit	25,000	0	15,905	9,095
241	Work. Comp. - General	27,723	0	15,196	12,527
243	Work. Comp. - Maintenance	3,765	0	1,678	2,087
244	Work. Comp. - Food Service	0	0	970	(970)
2XX	FRINGE TOTAL	\$ 1,723,518	\$ 0	\$ 882,749	\$ 840,769

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
BEFORE / AFTER CHILD CARE
JANUARY 31, 2009

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
312	Professional and Technical	\$ 30,000	\$ 0	\$ 103,452	\$ (73,452)
331	Travel - In County	0	0	7,729	(7,729)
332	Travel - Out of County	0	0	5,148	(5,148)
360	Rentals	0	0	361	(361)
371	Telephone - Base	25,000	0	4,287	20,713
375	Telephone Maintenance	0	0	702	(702)
376	PDA Data Usage	252,000	0	2,034	249,966
377	PDA Voice Cell	0	0	1,995	(1,995)
391	Printing, etc.	15,513	0	1,524	13,989
394	Uniform Services	0	0	90	(90)
3XX	PURCHASED SERVICES TOTAL	\$ 322,513	\$ 0	\$ 127,322	\$ 195,191
450	Gasoline	\$ 0	\$ 0	\$ 83	\$ (83)
4XX	ENERGY SERVICES TOTAL	\$ 0	\$ 0	\$ 83	\$ (83)
511	Supplies	\$ 922,943	\$ 0	\$ 221,402	\$ 701,541
5XX	SUPPLIES TOTAL	\$ 922,943	\$ 0	\$ 221,402	\$ 701,541
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	33,501	45,799
643	Computer Hardware over \$1,000	0	0	8,399	(8,399)
644	Computer Hardware under \$1,000	30,000	0	32,848	(2,848)
692	Computer Software under \$1,000	0	0	42	(42)
693	License Fees - Software	0	0	11,226	(11,226)
6XX	CAPITAL OUTLAY TOTAL	\$ 109,300	\$ 0	\$ 89,999	\$ 19,301

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-BUDGET VS ACTUAL
 BEFORE / AFTER CHILD CARE
 JANUARY 31, 2009

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL THROUGH 01/31/09	VARIANCE
737	Dues & Fees	\$ 35,600	\$ 0	\$ 1,973	\$ 33,627
738	Commissions	0	0	57	(57)
739	Bank Charges	0	0	178	(178)
794	Field Trips	5,750	0	19,565	(13,815)
7XX	OTHER EXPENDITURES TOTAL	\$ 41,350	\$ 0	\$ 21,773	\$ 19,577
	TOTAL EXPENDITURES	\$ 7,977,435	\$ 0	\$ 4,065,638	\$ 3,911,797
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (306,899)	\$ 0	\$ (526,237)	\$ 219,338
	FUND BALANCE, BEGINNING OF PERIOD	\$1,463,534		\$ 1,173,989	
	FUND BALANCE, END OF PERIOD	\$1,156,635		\$ 647,752	

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
HIGHLIGHTS OF THE MONTHLY FINANCIAL STATEMENT
January 31, 2009

APPENDIX A

Budget Variances: The following accounts were over budget as of the close of business on January 31, 2009.

<u>Page</u>	<u>Account</u>	<u>Type</u>	<u>Fund</u>
5	Food Services	Function	General
6	Community Services	Function	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
11	Debt Service Fees	Object	General
14	Title I	Cost Center	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	Service Fees Software	Object	Special Revenue
21	Liability Insurance	Object	Special Revenue
21	Repair – Instructional Equipment	Object	Special Revenue
22	Subscription Fees - Software	Object	Special Revenue
22	Telephone Base	Object	Special Revenue

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
HIGHLIGHTS OF THE MONTHLY FINANCIAL STATEMENT
January 31, 2009

22	PDA Data	Object	Special Revenue
22	State Adopted Textbooks	Object	Special Revenue
23	Library Books – Replacement	Object	Special Revenue
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
26	Printing, Etc.	Object	Special Revenue-Food Services
26	Uniforms	Object	Special Revenue-Food Services
26	Computer Hardware under \$750	Object	Special Revenue-Food Services
27	License Fees – Software	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	Painting Roofing Preventive Maintenance	Project	Capital Projects
33	Sports Equipment – Districtwide	Project	Capital Projects
33	Refurbish Portables	Project	Capital Projects

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
HIGHLIGHTS OF THE MONTHLY FINANCIAL STATEMENT
January 31, 2009

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
33	Cocoa High Re-roofing	Project	Capital Projects
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

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
HIGHLIGHTS OF THE MONTHLY FINANCIAL STATEMENT
January 31, 2009

39	Computer Hardware under \$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	Commissions	Object	Before / After Child Care
40	Bank Charges	Object	Before / After Child Care
40	Field Trips	Object	Before / After Child Care

Variiances 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.