

2019-20  
SPECIAL REVENUE FUND  
FOOD SERVICE  
BUDGET AMENDMENT

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

RESOLUTION # 2

June 30, 2020

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA  
SPECIAL REVENUE-FOOD SERVICE  
BUDGET AMENDMENT #2  
June 30, 2020

ACCOUNT NUMBER	DESCRIPTION	BUDGET AMENDMENT #1	BUDGET AMENDMENT #2	VARIANCE
	<b>PROJECTED REVENUES:</b>			
	<b><u>FEDERAL THROUGH STATE SOURCES</u></b>			
3261	School Lunch Reimbursement	\$ 15,874,446	\$ 11,484,855	\$ (4,389,591)
3262	School Breakfast Reimbursement	5,918,826	4,335,692	(1,583,134)
3263	After School Snack Reimbursement	0	0	0
3264	Child Care Food Program	1,401,803	1,061,072	(340,731)
3265	USDA Donated Foods	2,131,421	2,229,846	98,425
3266	Cash in Lieu of Donated Food	92,283	68,522	(23,761)
3267	Summer Feeding Program	166,518	7,081,914	6,915,396
3268	Fresh Fruit & Vegetable Program	108,650	93,434	(15,216)
3269	Other Food Services	<u>0</u>	<u>0</u>	<u>0</u>
	<b>TOTAL FEDERAL</b>	<b>\$ 25,693,947</b>	<b>\$ 26,355,335</b>	<b>\$ 661,388</b>
	<b><u>STATE AND OTHER SOURCES</u></b>			
3337	School Breakfast Supplement	\$ 158,934	\$ 159,883	\$ 949
3338	State Supplement (Lunch & Breakfast)	184,692	187,305	2,613
3451	Student Lunches	3,196,016	2,477,771	(718,245)
3453	Adult Breakfast / Lunch	382,289	281,152	(101,137)
3454	Student & Adult A La Carte	5,379,200	3,935,061	(1,444,139)
3456	Other Food Sales	281,366	279,412	(1,954)
3457	Food Service Child Care	181,117	143,590	(37,527)
3490	Miscellaneous Local Sources	<u>293,190</u>	<u>310,171</u>	<u>16,981</u>
	<b>TOTAL STATE AND OTHER SOURCES</b>	<b>\$ 10,056,804</b>	<b>\$ 7,774,345</b>	<b>\$ (2,282,459)</b>
	<b>TOTAL REVENUES</b>	<b>\$ 35,750,751</b>	<b>\$ 34,129,680</b>	<b>\$ (1,621,071)</b>

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	<b>EXPENDITURES:</b>			
111	Administrator - Base Pay	\$ 96,921	\$ 96,921	\$ 0
161	Other Support - Base Pay	10,008,938	10,000,223	(8,715)
162	Other Support - Extra Duty Pay	0	0	0
168	Other Support - Temporary	0	8,715	8,715
181	EAP - Base Pay	<u>1,156,272</u>	<u>1,156,272</u>	<u>0</u>
1XX	SALARIES TOTAL	\$ 11,262,131	\$ 11,262,131	\$ 0
210	Retirement	\$ 974,986	\$ 974,986	\$ 0
220	FICA	861,554	861,554	0
231	Life Insurance	4,855	4,855	0
232	Medical Insurance	1,957,353	1,957,353	0
241	Worker's Compensation I	8,050	8,050	0
242	Worker's Compensation II	0	0	0
243	Worker's Compensation III	0	0	0
244	Worker's Compensation IV	<u>415,363</u>	<u>415,363</u>	<u>0</u>
2XX	FRINGE TOTAL	\$ 4,222,161	\$ 4,222,161	\$ 0
312	Professional & Technical	\$ 1,111,563	\$ 1,107,563	\$ (4,000)
314	Employee Physicals	5,775	9,775	4,000
331	Travel - In County	34,576	34,576	0
332	Travel - Out of County	10,545	10,545	0
333	Travel - Out of State	6,317	6,317	0
352	Repair Other Equipment	4,210	4,210	0
355	Repair-General Maintenance	74,963	74,963	0
356	Maint. & Warranty Agreements	138,195	138,195	0

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360	Rentals	1,421	1,421	0
364	Maintenance Fees - Software	2,031	2,031	0
365	Subscription Fees - Software	27,315	27,315	0
368	Uniform Services	0	0	0
373	Postage - Telegraph	6,063	6,063	0
374	Phone Equipment	521	521	0
376	PDA Data Usage	310	310	0
377	PDA Voice Cell	12,071	12,071	0
391	Printing, Etc.	<u>20,939</u>	<u>20,939</u>	<u>0</u>
3XX	PURCHASED SERVICES TOTAL	\$ 1,456,815	\$ 1,456,815	\$ 0
410	Natural Gas	\$ 85,387	\$ 85,387	\$ 0
420	Bottled Gas	107,431	107,431	0
430	Electricity	<u>346,182</u>	<u>346,182</u>	<u>0</u>
4XX	ENERGY SERVICES TOTAL	\$ 539,000	\$ 539,000	\$ 0
511	Supplies	\$ 1,333,735	\$ 1,333,735	\$ 0
516	Instruct Processing Supplies	4,219	4,219	0
519	Tech-Related Supplies	26,909	26,909	0
544	Oil & Grease	1,120	1,120	0
550	Repair Parts	6,988	6,988	0
560	Tires & Tubes	1,410	1,410	0
571	Food & Milk	13,233,067	13,233,067	0
591	Wares Replacement	44,600	44,600	0
592	Commodity Usage	2,131,421	2,131,421	0
594	Uniforms	<u>123,917</u>	<u>123,917</u>	<u>0</u>

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5XX	SUPPLIES / MATERIALS TOTAL	\$ 16,907,386	\$ 16,907,386	\$ 0
621	A/V Materials over \$1,000	\$ 216,801	\$ 199,856	\$ (16,945)
622	A/V Materials under \$1,000	94,637	86,780	(7,857)
641	Furniture, Fixtures & Equipment over \$1,000	1,928,723	1,930,471	1,748
642	Furniture, Fixtures & Equipment under \$1,000	198,597	196,848	(1,749)
643	Computer Hardware over \$1,000	174,935	169,838	(5,097)
644	Computer Hardware under \$1,000	96,750	100,479	3,729
649	Tech-Related Furniture, Fixture & Equipment under \$1,000	856	2,224	1,368
652	Other Vehicles	25,200	25,200	0
681	Remodel / Renovate - Contracted	601,945	626,748	24,803
686	Remodel / Renovate - Admin	13,477	13,477	0
691	Computer Software over \$1,000	0	0	0
692	Computer Software under \$1,000	0	0	0
693	License Fees - Software over \$1,000	0	0	0
694	License Fees - Software under \$1,000	<u>0</u>	<u>0</u>	<u>0</u>
6XX	CAPITAL OUTLAY TOTAL	\$ 3,351,921	\$ 3,351,921	\$ 0
737	Dues & Fees	\$ 29,843	\$ 29,843	\$ 0
738	Fingerprinting	\$ 5,848	\$ 5,848	0
739	Bank Charges	231,853	231,853	0
792	Indirect Cost	739,432	739,432	0
795	Miscellaneous Expense	0	0	0
796	Uncoll Accounts (Bad Debt)	<u>534</u>	<u>534</u>	<u>0</u>
7XX	OTHER EXPENDITURES TOTAL	\$ 1,007,510	\$ 1,007,510	\$ 0

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ACCOUNT NUMBER	DESCRIPTION	BUDGET AMENDMENT #1	BUDGET AMENDMENT #2	VARIANCE
	<b>TOTAL BEFORE OTHER FINANCING SOURCES/USES</b>	\$ 38,746,924	\$ 38,746,924	\$ 0
	Transfer - Capital Projects	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>	<u>\$ 0</u>
	<b>TOTAL AFTER OTHER FINANCING SOURCES/USES</b>	\$ 40,246,924	\$ 40,246,924	\$ 0
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (4,496,173)	\$ (6,117,244)	\$ (1,621,071)
	Non-Spendable	\$ 1,569,544	\$ 1,569,544	\$ 0
	Restricted	<u>8,968,739</u>	<u>8,968,738</u>	<u>(1)</u>
	<b>FUND BALANCE, BEGINNING OF PERIOD</b>	\$ 10,538,283	\$ 10,538,282	\$ (1)
	Non-Spendable	\$ 1,468,035	\$ 2,268,434	\$ 800,399
	Restricted	<u>4,574,075</u>	<u>2,152,604</u>	<u>(2,421,471)</u>
	<b>FUND BALANCE, END OF PERIOD</b>	\$ 6,042,110	\$ 4,421,038	\$ (1,621,072)

**Adopted by the Board: September 10, 2020**

**Certified Correct:** \_\_\_\_\_  
Cynthia Lesinski, Chief Financial Officer