

2019-20

SPECIAL REVENUE FUND

FOOD SERVICE

BUDGET AMENDMENT

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

RESOLUTION # 1

October 31, 2019

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
SPECIAL REVENUE-FOOD SERVICE
BUDGET AMENDMENT #1
October 31, 2019

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET AMENDMENT #1	VARIANCE
	PROJECTED REVENUES:			
	<u>FEDERAL THROUGH STATE SOURCES</u>			
3261	School Lunch Reimbursement	\$ 15,874,446	\$ 15,874,446	\$ 0
3262	School Breakfast Reimbursement	5,918,826	5,918,826	0
3263	After School Snack Reimbursement	0	0	0
3264	Child Care Food Program	1,401,803	1,401,803	0
3265	USDA Donated Foods	2,131,421	2,131,421	0
3266	Cash in Lieu of Donated Food	92,283	92,283	0
3267	Summer Feeding Program	166,518	166,518	0
3268	Fresh Fruit & Vegetable Program	108,650	108,650	0
3269	Other Food Services	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL FEDERAL	\$ 25,693,947	\$ 25,693,947	\$ 0
	<u>STATE AND OTHER SOURCES</u>			
3337	School Breakfast Supplement	\$ 158,934	\$ 158,934	\$ 0
3338	State Supplement (Lunch & Breakfast)	184,692	184,692	0
3451	Student Lunches	3,196,016	3,196,016	0
3453	Adult Breakfast / Lunch	382,289	382,289	0
3454	Student & Adult A La Carte	5,379,200	5,379,200	0
3456	Other Food Sales	281,366	281,366	0
3457	Food Service Child Care	181,117	181,117	0
3490	Miscellaneous Local Sources	<u>293,190</u>	<u>293,190</u>	<u>0</u>
	TOTAL STATE AND OTHER SOURCES	\$ 10,056,804	\$ 10,056,804	\$ 0
	TOTAL REVENUES	\$ 35,750,751	\$ 35,750,751	\$ 0

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	EXPENDITURES:			
111	Administrator - Base Pay	\$ 98,472	\$ 96,921	\$ (1,551)
161	Other Support - Base Pay	9,104,314	10,008,938	904,624
181	EAP - Base Pay	<u>900,518</u>	<u>1,156,272</u>	<u>255,754</u>
1XX	SALARIES TOTAL	\$ 10,103,304	\$ 11,262,131	\$ 1,158,827
210	Retirement	\$ 855,750	\$ 974,986	\$ 119,236
220	FICA	772,903	861,554	88,651
231	Life Insurance	8,386	4,855	(3,531)
232	Medical Insurance	1,289,925	1,957,353	667,428
241	Worker's Compensation I	6,574	8,050	1,476
242	Worker's Compensation II	512	0	(512)
243	Worker's Compensation III	0	0	0
244	Worker's Compensation IV	378,302	415,363	37,061
2XX	FRINGE TOTAL	\$ 3,312,352	\$ 4,222,161	\$ 909,809
312	Professional & Technical	\$ 1,044,687	\$ 1,111,563	\$ 66,876
314	Employee Physicals	4,710	5,775	1,065
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
360	Rentals	1,421	1,421	0
364	Maintenance Fees - Software	2,031	2,031	0

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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>18,581</u>	<u>20,939</u>	<u>2,358</u>
3XX	PURCHASED SERVICES TOTAL	\$ 1,386,516	\$ 1,456,815	\$ 70,299
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	\$ 1,333,382	\$ 1,333,735	\$ 353
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	13,233,031	13,233,067	36
591	Wares Replacement	43,859	44,600	741
592	Commodity Usage	2,131,421	2,131,421	0
594	Uniforms	<u>86,889</u>	<u>123,917</u>	<u>37,028</u>
5XX	SUPPLIES / MATERIALS TOTAL	\$ 16,869,228	\$ 16,907,386	\$ 38,158

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621	A/V Materials over \$1,000	\$ 136,761	\$ 216,801	\$ 80,040
622	A/V Materials under \$1,000	57,665	94,637	36,972
641	Furniture, Fixtures & Equipment over \$1,000	1,466,856	1,928,723	461,867
642	Furniture, Fixtures & Equipment under \$1,000	164,063	198,597	34,534
643	Computer Hardware over \$1,000	173,750	174,935	1,185
644	Computer Hardware under \$1,000	96,750	96,750	0
649	Tech-Related Furniture, Fixture & Equipment under \$1,000	856	856	0
652	Other Vehicles	25,200	25,200	0
681	Remodel / Renovate - Contracted	578,540	601,945	23,405
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	\$ 2,713,918	\$ 3,351,921	\$ 638,003
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	ADOPTED BUDGET	BUDGET AMENDMENT #1	VARIANCE
	TOTAL BEFORE OTHER FINANCING SOURCES/USES	\$ 35,931,828	\$ 38,746,924	\$ 2,815,096
	Transfer - Capital Projects	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>	<u>\$ 0</u>
	TOTAL AFTER OTHER FINANCING SOURCES/USES	\$ 37,431,828	\$ 40,246,924	\$ 2,815,096
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (1,681,077)	\$ (4,496,173)	\$ (2,815,096)
	Non-Spendable	\$ 1,569,544	\$ 1,569,544	\$ 0
	Restricted	<u>8,968,739</u>	<u>8,968,739</u>	<u>0</u>
	FUND BALANCE, BEGINNING OF PERIOD	\$ 10,538,283	\$ 10,538,283	\$ 0
	Non-Spendable	\$ 1,468,035	\$ 1,468,035	\$ 0
	Restricted	<u>7,389,171</u>	<u>4,574,075</u>	<u>(2,815,096)</u>
	FUND BALANCE, END OF PERIOD	\$ 8,857,206	\$ 6,042,110	\$ (2,815,096)

Adopted by the Board: December 17, 2019

Certified Correct: _____