

2020-21
SPECIAL REVENUE FUND
FOOD SERVICE
BUDGET AMENDMENT

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

RESOLUTION # 2

June 30, 2021

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
SPECIAL REVENUE-FOOD SERVICE
BUDGET AMENDMENT #2
June 30, 2021

ACCOUNT NUMBER	DESCRIPTION	BUDGET AMENDMENT #1	BUDGET AMENDMENT #2	VARIANCE
	PROJECTED REVENUES:			
	<u>FEDERAL THROUGH STATE SOURCES</u>			
3261	School Lunch Reimbursement	\$ 13,269,426	\$ 824,238	\$ (12,445,188)
3262	School Breakfast Reimbursement	4,720,302	292,687	(4,427,615)
3263	After School Snack Reimbursement	0	0	0
3264	Child Care Food Program	1,905,448	1,487,639	(417,809)
3265	USDA Donated Foods	2,325,083	2,373,384	48,301
3266	Cash in Lieu of Donated Food	69,552	98,422	28,870
3267	Summer Feeding Program	890,698	31,445,412	30,554,714
3268	Fresh Fruit & Vegetable Program	112,750	114,639	1,889
3269	Other Food Services	<u>0</u>	<u>30,441</u>	<u>30,441</u>
	TOTAL FEDERAL	\$ 23,293,259	\$ 36,666,862	\$ 13,373,603
	<u>STATE AND OTHER SOURCES</u>			
3337	School Breakfast Supplement	\$ 157,360	\$ 157,279	\$ (81)
3338	State Supplement (Lunch)	182,863	175,528	(7,335)
3451	Student Lunches	2,120,392	137,057	(1,983,335)
3453	Adult Breakfast / Lunch	278,525	273,448	(5,077)
3454	Student & Adult A La Carte	3,636,635	2,853,428	(783,207)
3456	Other Food Sales	276,166	104,029	(172,137)
3457	Food Service Child Care	137,182	15,839	(121,343)
3490	Miscellaneous Local Sources	<u>290,343</u>	<u>285,232</u>	<u>(5,111)</u>
	TOTAL STATE AND OTHER SOURCES	\$ 7,079,466	\$ 4,001,840	\$ (3,077,626)
	TOTAL REVENUES	\$ 30,372,725	\$ 40,668,702	\$ 10,295,977

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	EXPENDITURES:			
111	Administrator - Base Pay	\$ 100,712	\$ 100,712	\$ 0
161	Other Support - Base Pay	10,991,907	10,991,907	0
181	EAP - Base Pay	<u>1,199,140</u>	<u>1,199,140</u>	<u>0</u>
1XX	SALARIES TOTAL	\$ 12,291,759	\$ 12,291,759	\$ 0
210	Retirement	\$ 1,214,067	\$ 1,214,067	\$ 0
220	FICA	910,142	910,142	0
231	Life Insurance	5,065	5,065	0
232	Medical Insurance	2,133,699	2,133,699	0
241	Worker's Compensation I	8,270	8,270	0
242	Worker's Compensation II	0	0	0
243	Worker's Compensation III	3,818	3,818	0
244	Worker's Compensation IV	<u>436,747</u>	<u>436,747</u>	<u>0</u>
2XX	FRINGE TOTAL	\$ 4,711,808	\$ 4,711,808	\$ 0

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312	Professional & Technical	\$ 768,886	\$ 767,886	\$ (1,000)
314	Employee Physicals	4,367	5,367	1,000
331	Travel - In County	25,055	25,055	0
332	Travel - Out of County	4,997	0	(4,997)
333	Travel - Out of State	0	0	0
352	Repair Other Equipment	599	599	0
355	Repair-General Maintenance	0	0	0
356	Maint. & Warranty Agreements	93,195	93,195	0
360	Rentals	0	25	25
364	Maintenance Fees - Software	587	588	1
365	Subscription Fees - Software	28,378	28,353	(26)
368	Uniform Services	0	0	0
373	Postage - Telegraph	6,067	3,514	(2,553)
374	Phone Equipment	411	411	0
376	PDA Data Usage	0	0	0
377	PDA Voice Cell	10,626	10,504	(122)
391	Printing, Etc.	<u>12,865</u>	<u>20,537</u>	<u>7,672</u>
3XX	PURCHASED SERVICES TOTAL	\$ 956,034	\$ 956,034	\$ 0
410	Natural Gas	\$ 83,504	\$ 83,504	\$ 0
420	Bottled Gas	137,760	137,760	0
430	Electricity	387,057	387,057	0
460	Diesel	<u>5,421</u>	<u>5,421</u>	<u>0</u>
4XX	ENERGY SERVICES TOTAL	\$ 613,742	\$ 613,742	\$ 0

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511	Supplies	\$ 1,212,702	\$ 1,190,083	\$ (22,620)
516	Instruct Processing Supplies	0	0	0
519	Tech-Related Supplies	36,022	58,262	22,240
544	Oil & Grease	0	0	0
550	Repair Parts	0	0	0
560	Tires & Tubes	0	0	0
571	Food & Milk	9,730,176	12,922,166	3,191,991
591	Wares Replacement	48,321	48,794	473
592	Commodity Usage	1,743,812	2,933,558	1,189,746
594	Uniforms	<u>105,930</u>	<u>105,930</u>	<u>0</u>
5XX	SUPPLIES / MATERIALS TOTAL	\$ 12,876,963	\$ 17,258,793	\$ 4,381,830
621	A/V Materials over \$1,000	\$ 94,399	\$ 121,043	\$ 26,645
622	A/V Materials under \$1,000	49,900	2,915	(46,985)
641	Furniture, Fixtures & Equipment over \$1,000	1,276,037	1,365,715	89,678
642	Furniture, Fixtures & Equipment under \$1,000	193,036	215,926	22,890
643	Computer Hardware over \$1,000	232,618	95,443	(137,175)
644	Computer Hardware under \$1,000	85,032	69,614	(15,418)
649	Tech-Related Furniture, Fixture & Equipment under \$1,000	2,086	2,086	0
652	Other Vehicles	27,800	50,018	22,218
681	Remodel / Renovate - Contracted	354,980	453,887	98,907
686	Remodel / Renovate - Admin	985	985	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	\$ 2,316,874	\$ 2,377,632	\$ 60,759

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737	Dues & Fees	\$ 28,016	\$ 28,016	\$ 0
738	Fingerprinting	5,510	5,510	0
739	Bank Charges	247,287	186,528	(60,759)
792	Indirect Cost	764,211	764,211	0
796	Uncoll Accounts (Bad Debt)	349	349	0
798	Miscellaneous Expense	<u>603</u>	<u>603</u>	<u>0</u>
7XX	OTHER EXPENDITURES TOTAL	\$ 1,045,976	\$ 985,217	\$ (60,759)
	TOTAL BEFORE OTHER FINANCING SOURCES/USES	\$ 34,813,155	\$ 39,194,985	\$ 4,381,829
	Transfer - Capital Projects	<u>\$ 1,000,000</u>	<u>\$ 2,165,386</u>	<u>\$ 1,165,386</u>
	TOTAL AFTER OTHER FINANCING SOURCES/USES	\$ 35,813,155	\$ 41,360,371	\$ 5,547,216
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (5,440,430)	\$ (691,669)	\$ 4,748,762
	Non-Spendable	\$ 2,268,434	\$ 2,268,434	\$ 0
	Restricted	<u>8,562,126</u>	<u>8,562,126</u>	<u>0</u>
	FUND BALANCE, BEGINNING OF PERIOD	\$ 10,830,560	\$ 10,830,560	\$ 0
	Non-Spendable	\$ 2,257,294	\$ 1,454,307	\$ (802,987)
	Restricted	<u>3,132,836</u>	<u>8,684,584</u>	<u>5,551,748</u>
	FUND BALANCE, END OF PERIOD	\$ 5,390,130	\$ 10,138,891	\$ 4,748,762

Adopted by the Board: September 9, 2021

Certified Correct: _____