

2020-21
SPECIAL REVENUE FUND
FOOD SERVICE
BUDGET AMENDMENT

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

RESOLUTION # 1

December 31, 2020

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
SPECIAL REVENUE-FOOD SERVICE
BUDGET AMENDMENT #1
December 31, 2020

ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET AMENDMENT #1	VARIANCE
	PROJECTED REVENUES:			
	<u>FEDERAL THROUGH STATE SOURCES</u>			
3261	School Lunch Reimbursement	\$ 13,269,426	\$ 13,269,426	\$ 0
3262	School Breakfast Reimbursement	4,720,302	4,720,302	0
3263	After School Snack Reimbursement	0	0	0
3264	Child Care Food Program	1,905,448	1,905,448	0
3265	USDA Donated Foods	2,325,083	2,325,083	0
3266	Cash in Lieu of Donated Food	69,552	69,552	0
3267	Summer Feeding Program	890,698	890,698	0
3268	Fresh Fruit & Vegetable Program	112,750	112,750	0
3269	Other Food Services	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL FEDERAL	\$ 23,293,259	\$ 23,293,259	\$ 0
	<u>STATE AND OTHER SOURCES</u>			
3337	School Breakfast Supplement	\$ 157,360	\$ 157,360	\$ 0
3338	State Supplement (Lunch)	182,863	182,863	0
3451	Student Lunches	2,120,392	2,120,392	0
3453	Adult Breakfast / Lunch	278,525	278,525	0
3454	Student & Adult A La Carte	3,636,635	3,636,635	0
3456	Other Food Sales	276,166	276,166	0
3457	Food Service Child Care	137,182	137,182	0
3490	Miscellaneous Local Sources	<u>290,343</u>	<u>290,343</u>	<u>0</u>
	TOTAL STATE AND OTHER SOURCES	\$ 7,079,466	\$ 7,079,466	\$ 0
	TOTAL REVENUES	\$ 30,372,725	\$ 30,372,725	\$ 0

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	EXPENDITURES:			
111	Administrator - Base Pay	\$ 102,004	\$ 100,712	\$ (1,292)
161	Other Support - Base Pay	8,855,935	10,991,907	2,135,972
181	EAP - Base Pay	<u>908,164</u>	<u>1,199,140</u>	<u>290,976</u>
1XX	SALARIES TOTAL	\$ 9,866,103	\$ 12,291,759	\$ 2,425,656
210	Retirement	\$ 986,610	\$ 1,214,067	\$ 227,457
220	FICA	754,757	910,142	155,385
231	Life Insurance	5,065	5,065	0
232	Medical Insurance	1,326,780	2,133,699	806,919
241	Worker's Compensation I	6,996	8,270	1,274
242	Worker's Compensation II	0	0	0
243	Worker's Compensation III	0	3,818	3,818
244	Worker's Compensation IV	371,841	436,747	64,906
2XX	FRINGE TOTAL	\$ 3,452,049	\$ 4,711,808	\$ 1,259,759
312	Professional & Technical	\$ 691,094	\$ 768,886	\$ 77,792
314	Employee Physicals	4,367	4,367	0
331	Travel - In County	25,055	25,055	0
332	Travel - Out of County	4,997	4,997	0
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	0	0

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364	Maintenance Fees - Software	587	587	0
365	Subscription Fees - Software	9,677	28,378	18,701
368	Uniform Services	0	0	0
373	Postage - Telegraph	6,067	6,067	0
374	Phone Equipment	411	411	0
376	PDA Data Usage	0	0	0
377	PDA Voice Cell	10,626	10,626	0
391	Printing, Etc.	<u>12,865</u>	<u>12,865</u>	<u>0</u>
3XX	PURCHASED SERVICES TOTAL	\$ 859,540	\$ 956,034	\$ 96,494
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
511	Supplies	\$ 1,236,953	\$ 1,212,702	\$ (24,251)
516	Instruct Processing Supplies	0	0	0
519	Tech-Related Supplies	27,284	36,022	8,738
544	Oil & Grease	0	0	0
550	Repair Parts	0	0	0
560	Tires & Tubes	0	0	0
571	Food & Milk	9,730,170	9,730,176	6
591	Wares Replacement	22,228	48,321	26,093
592	Commodity Usage	1,743,812	1,743,812	0

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594	Uniforms	<u>105,930</u>	<u>105,930</u>	<u>0</u>
5XX	SUPPLIES / MATERIALS TOTAL	\$ 12,866,377	\$ 12,876,963	\$ 10,586
621	A/V Materials over \$1,000	\$ 65,575	\$ 94,399	\$ 28,824
622	A/V Materials under \$1,000	48,607	49,900	1,293
641	Furniture, Fixtures & Equipment over \$1,000	858,030	1,276,037	418,007
642	Furniture, Fixtures & Equipment under \$1,000	86,385	193,036	106,651
643	Computer Hardware over \$1,000	138,888	232,618	93,730
644	Computer Hardware under \$1,000	178,762	85,032	(93,730)
649	Tech-Related Furniture, Fixture & Equipment under \$1,000	718	2,086	1,368
652	Other Vehicles	27,800	27,800	0
681	Remodel / Renovate - Contracted	268,399	354,980	86,581
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	\$ 1,674,149	\$ 2,316,874	\$ 642,725
737	Dues & Fees	\$ 28,016	\$ 28,016	\$ 0
738	Fingerprinting	5,510	5,510	0
739	Bank Charges	247,287	247,287	0
792	Indirect Cost	764,211	764,211	0
795	Miscellaneous Expense	603	603	0
796	Uncoll Accounts (Bad Debt)	<u>349</u>	<u>349</u>	<u>0</u>
7XX	OTHER EXPENDITURES TOTAL	\$ 1,045,976	\$ 1,045,976	\$ 0

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ACCOUNT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET AMENDMENT #1	VARIANCE
	TOTAL BEFORE OTHER FINANCING SOURCES/USES	\$ 30,377,936	\$ 34,813,155	\$ 4,435,219
	Transfer - Capital Projects	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 0</u>
	TOTAL AFTER OTHER FINANCING SOURCES/USES	\$ 31,377,936	\$ 35,813,155	\$ 4,435,219
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (1,005,211)	\$ (5,440,430)	\$ (4,435,219)
	Non-Spendable	\$ 2,268,434	\$ 2,268,434	\$ 0
	Restricted	<u>8,695,617</u>	<u>8,562,126</u>	<u>(133,491)</u>
	FUND BALANCE, BEGINNING OF PERIOD	\$ 10,964,051	\$ 10,830,560	\$ (133,491)
	Non-Spendable	\$ 1,642,478	\$ 2,257,294	\$ 614,816
	Restricted	<u>8,334,362</u>	<u>3,132,836</u>	<u>(5,201,526)</u>
	FUND BALANCE, END OF PERIOD	\$ 9,958,840	\$ 5,390,130	\$ (4,568,710)

Adopted by the Board: February 23, 2021

Certified Correct: _____