

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
SPECIAL REVENUE-FOOD SERVICE
BUDGET AMENDMENT #1
June 30, 2023

ACCOUNT NUMBER	DESCRIPTION	ADOPTED	BUDGET AMENDMENT #1	VARIANCE
	PROJECTED REVENUES:			
	<u>FEDERAL THROUGH STATE SOURCES</u>			
3261	School Lunch Reimbursement	\$ 21,377,044	\$ 22,091,826	\$ 714,782
3262	School Breakfast Reimbursement	7,915,487	7,703,454	(212,033)
3263	After School Snack Reimbursement	0	0	0
3264	Child Care Food Program	1,657,106	1,290,362	(366,744)
3265	USDA Donated Foods	4,600,864	3,442,845	(1,158,019)
3266	Cash in Lieu of Donated Food	115,497	87,011	(28,486)
3267	Summer Feeding Program	180,463	423,214	242,751
3268	Fresh Fruit & Vegetable Program	112,750	123,211	10,461
3269	Other Food Services	<u>100,000</u>	<u>100,000</u>	<u>0</u>
3299	Misc Fed through State	<u>0</u>	<u>3,161,298</u>	<u>3,161,298</u>
	TOTAL FEDERAL	\$ 36,059,211	\$ 38,423,221	\$ 2,364,010
	<u>STATE AND OTHER SOURCES</u>			
3337	School Breakfast Supplement	\$ 160,363	\$ 157,302	\$ (3,061)
3338	State Supplement (Lunch)	179,214	175,809	(3,405)
3451	Student Lunches	2,549,753	3,194,881	645,128
3453	Adult Breakfast / Lunch	389,445	380,211	(9,234)
3454	Student & Adult A La Carte	4,061,616	4,576,719	515,103
3456	Other Food Sales	402,283	454,078	51,795
3490	Miscellaneous Local Sources	<u>212,800</u>	<u>271,419</u>	<u>58,619</u>
	TOTAL STATE AND OTHER SOURCES	\$ 7,955,474	\$ 9,210,419	\$ 1,254,945
	TOTAL REVENUES	\$ 44,014,685	\$ 47,633,640	\$ 3,618,955

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	EXPENDITURES:			
111	Administrator - Base Pay	\$ 104,944	\$ 106,740	\$ 1,796
161	Other Support - Base Pay	12,155,191	11,963,691	(191,500)
181	EAP - Base Pay	<u>1,175,970</u>	<u>1,174,174</u>	<u>(1,796)</u>
1XX	SALARIES TOTAL	\$ 13,436,105	\$ 13,244,605	\$ (191,500)
210	Retirement	\$ 1,535,394	\$ 1,535,394	\$ 0
220	FICA	986,210	981,210	(5,000)
231	Life Insurance	10,829	10,829	0
232	Medical Insurance	1,417,325	1,593,575	176,250
241	Worker's Compensation I	7,148	7,898	750
242	Worker's Compensation II	0	0	0
243	Worker's Compensation III	171	4,471	4,300
244	Worker's Compensation IV	<u>491,133</u>	<u>506,333</u>	<u>15,200</u>
2XX	FRINGE TOTAL	\$ 4,448,210	\$ 4,639,710	\$ 191,500
312	Professional & Technical	\$ 766,239	\$ 767,091	\$ 852
314	Employee Physicals	9,719	2,139	(7,580)
331	Travel - In County	23,673	26,173	2,500
332	Travel - Out of County	1,347	5,159	3,812
333	Travel - Out of State	6,421	109	(6,312)
352	Repair Other Equipment	1,993	1,993	0
355	Repair-General Maintenance	421	421	0
356	Maint. & Warranty Agreements	82,949	83,497	548
360	Rentals	821	821	0
364	Maintenance Fees - Software	1,031	607	(424)
365	Subscription Fees - Software	25,683	26,787	1,104

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373	Postage - Telegraph	5,421	5,421	0
374	Phone Equipment	959	959	0
376	PDA Data Usage	0	0	0
377	PDA Voice Cell	8,750	8,750	0
391	Printing, Etc.	<u>19,866</u>	<u>19,866</u>	<u>0</u>
3XX	PURCHASED SERVICES TOTAL	\$ 955,293	\$ 949,793	\$ (5,500)
410	Natural Gas	\$ 105,463	\$ 106,433	\$ 970
420	Bottled Gas	94,509	93,509	(1,000)
430	Electricity	487,396	487,396	0
450	Gasoline	0	30	30
460	Diesel	<u>0</u>	<u>0</u>	<u>0</u>
4XX	ENERGY SERVICES TOTAL	\$ 687,368	\$ 687,368	\$ 0
511	Supplies	\$ 1,496,510	\$ 1,955,339	\$ 458,829
516	Instruct Processing Supplies	0	0	0
519	Tech-Related Supplies	34,461	34,461	0
544	Oil & Grease	0	0	0
550	Repair Parts	0	0	0
560	Tires & Tubes	0	0	0
571	Food	15,962,797	16,521,747	558,950
591	Wares Replacement	46,141	90,736	44,595
592	Commodity Usage	4,600,864	3,632,085	(968,779)
594	Uniforms	<u>89,545</u>	<u>95,950</u>	<u>6,405</u>
5XX	SUPPLIES / MATERIALS TOTAL	\$ 22,230,318	\$ 22,330,318	\$ 100,000

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621	A/V Materials over \$1,000	\$ 111,935	\$ 47,544	(64,391)
622	A/V Materials under \$1,000	3,206	11,247	8,041
641	Furniture, Fixtures & Equipment over \$1,000	1,074,454	1,359,247	284,793
642	Furniture, Fixtures & Equipment under \$1,000	156,672	117,650	(39,022)
643	Computer Hardware over \$1,000	404,120	10,813	(393,307)
644	Computer Hardware under \$1,000	30,908	24,558	(6,350)
649	Tech-Related Furniture, Fixture & Equipment under \$1,000	2,394	2,394	0
652	Other Vehicles	217,684	67,684	(150,000)
681	Remodel / Renovate - Contracted	1,382,686	450,148	(932,538)
682	Remodel / Renovate - In House	7,110	7,110	0
686	Remodel / Renovate - Admin	15,421	15,421	0
691	Computer Software over \$1,000	54,905	54,405	(500)
692	Computer Software under \$1,000	1,241	241	(1,000)
693	License Fees - Software over \$1,000	703	203	(500)
694	License Fees - Software under \$1,000	<u>10,153</u>	<u>2,153</u>	<u>(8,000)</u>
6XX	CAPITAL OUTLAY TOTAL	\$ 3,473,592	\$ 2,170,818	\$ (1,302,774)
737	Dues & Fees	\$ 27,031	\$ 27,946	\$ 915
738	Fingerprinting	8,093	0	(8,093)
739	Bank Charges	230,277	245,189	14,912
792	Indirect Cost	754,365	753,365	(1,000)
796	Uncoll Accounts (Bad Debt)	134	300	166
798	Miscellaneous Expense	<u>0</u>	<u>0</u>	<u>0</u>
7XX	OTHER EXPENDITURES TOTAL	\$ 1,019,900	\$ 1,026,800	\$ 6,900

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	TOTAL BEFORE OTHER FINANCING SOURCES/USES	\$ 46,250,786	\$ 45,049,412	\$ (1,201,374)
	Transfer - Capital Projects	<u>\$ 1,454,219</u>	<u>\$ 2,655,593</u>	<u>\$1,201,374</u>
	TOTAL AFTER OTHER FINANCING SOURCES/USES	\$ 47,705,005	\$ 47,705,005	\$ 0
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (3,690,320)	\$ (71,365)	\$ 3,618,955
	Non-Spendable	\$ 1,887,043	\$ 1,887,043	\$ 0
	Restricted	<u>22,782,658</u>	<u>22,782,658</u>	<u>0</u>
	FUND BALANCE, BEGINNING OF PERIOD	\$ 24,669,701	\$ 24,669,701	\$ 0
	Non-Spendable	\$ 1,844,421	\$ 2,091,796	\$ 247,375
	Restricted	<u>19,134,960</u>	<u>22,506,540</u>	<u>3,371,580</u>
	FUND BALANCE, END OF PERIOD	\$ 20,979,381	\$ 24,598,336	\$ 3,618,955

Adopted by the Board: September 7, 2023

Certified Correct: _____