

2021-22
SPECIAL REVENUE FUND
FOOD SERVICE
BUDGET AMENDMENT

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

RESOLUTION # 2

June 30, 2022

THE SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
SPECIAL REVENUE-FOOD SERVICE
BUDGET AMENDMENT #2
June 30, 2022

ACCOUNT NUMBER	DESCRIPTION	BUDGET AMENDMENT #1	BUDGET AMENDMENT #2	VARIANCE
	PROJECTED REVENUES:			
	<u>FEDERAL THROUGH STATE SOURCES</u>			
3261	School Lunch Reimbursement	\$ 21,397,547	\$ 29,406,317	\$ 8,008,770
3262	School Breakfast Reimbursement	6,899,799	8,467,003	1,567,204
3263	After School Snack Reimbursement	0	0	0
3264	Child Care Food Program	3,668,075	5,585,899	1,917,824
3265	USDA Donated Foods	2,411,989	3,933,715	1,521,726
3266	Cash in Lieu of Donated Food	235,230	377,179	141,949
3267	Summer Feeding Program	804,403	1,124,527	320,124
3268	Fresh Fruit & Vegetable Program	112,750	195,500	82,750
3269	Other Food Services	90,918	89,753	(1,165)
3299	Misc Federal thru State	<u>0</u>	<u>5,814</u>	<u>5,814</u>
	TOTAL FEDERAL	\$ 35,620,711	\$ 49,185,707	\$ 13,564,996
	<u>STATE AND OTHER SOURCES</u>			
3337	School Breakfast Supplement	\$ 157,699	\$ 157,219	\$ (480)
3338	State Supplement (Lunch)	175,949	175,700	(249)
3451	Student Lunches	0	0	0
3453	Adult Breakfast / Lunch	281,152	305,946	24,794
3454	Student & Adult A La Carte	3,235,061	3,868,206	633,145
3456	Other Food Sales	94,775	194,365	99,590
3457	Food Service Child Care	0	0	0
3490	Miscellaneous Local Sources	<u>310,170</u>	<u>383,800</u>	<u>73,630</u>
	TOTAL STATE AND OTHER SOURCES	\$ 4,254,806	\$ 5,085,236	\$ 830,430
	TOTAL REVENUES	\$ 39,875,517	\$ 54,270,943	\$ 14,395,426

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	EXPENDITURES:			
111	Administrator - Base Pay	\$ 101,395	\$ 101,395	\$ 0
161	Other Support - Base Pay	10,610,448	10,405,448	(205,000)
181	EAP - Base Pay	<u>1,205,485</u>	<u>1,052,485</u>	<u>(153,000)</u>
1XX	SALARIES TOTAL	\$ 11,917,328	\$ 11,559,328	\$ (358,000)
210	Retirement	\$ 1,254,563	\$ 1,184,563	\$ (70,000)
220	FICA	863,546	813,546	(50,000)
231	Life Insurance	5,495	5,495	0
232	Medical Insurance	1,956,813	1,432,442	(524,371)
241	Worker's Compensation I	8,312	8,312	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>410,983</u>	<u>410,983</u>	<u>0</u>
2XX	FRINGE TOTAL	\$ 4,503,530	\$ 3,859,159	\$ (644,371)
312	Professional & Technical	\$ 1,181,765	\$ 957,631	\$ (224,134)
314	Employee Physicals	8,719	9,719	1,000
331	Travel - In County	34,234	22,399	(11,835)
332	Travel - Out of County	10,139	1,321	(8,818)
333	Travel - Out of State	8,421	0	(8,421)
352	Repair Other Equipment	1,993	1,243	(750)
355	Repair-General Maintenance	421	421	0
356	Maint. & Warranty Agreements	83,196	78,196	(5,000)
360	Rentals	31	31	0
364	Maintenance Fees - Software	1,031	1,031	0

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365	Subscription Fees - Software	29,559	9,616	(19,943)
373	Postage - Telegraph	3,064	3,064	0
374	Phone Equipment	949	949	0
376	PDA Data Usage	0	0	0
377	PDA Voice Cell	11,183	11,183	0
391	Printing, Etc.	<u>24,644</u>	<u>16,588</u>	<u>(8,056)</u>
3XX	PURCHASED SERVICES TOTAL	\$ 1,399,349	\$ 1,113,392	\$ (285,957)
410	Natural Gas	\$ 89,746	\$ 99,746	\$ 10,000
420	Bottled Gas	127,945	107,945	(20,000)
430	Electricity	401,387	451,387	50,000
460	Diesel	<u>0</u>	<u>0</u>	<u>0</u>
4XX	ENERGY SERVICES TOTAL	\$ 619,078	\$ 659,078	\$ 40,000
511	Supplies	\$ 1,370,378	\$ 1,455,739	\$ 85,361
516	Instruct Processing Supplies	0	0	0
519	Tech-Related Supplies	60,060	29,967	(30,093)
544	Oil & Grease	0	0	0
550	Repair Parts	0	0	0
560	Tires & Tubes	0	0	0
571	Food	14,935,603	17,098,739	2,163,136
591	Wares Replacement	48,094	48,094	0
592	Commodity Usage	2,411,989	3,657,360	1,245,371
594	Uniforms	<u>133,151</u>	<u>55,446</u>	<u>(77,705)</u>
5XX	SUPPLIES / MATERIALS TOTAL	\$ 18,959,275	\$ 22,345,345	\$ 3,386,070

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621	A/V Materials over \$1,000	\$ 132,778	\$ 56,108	(76,670)
622	A/V Materials under \$1,000	55,985	2,382	(53,603)
641	Furniture, Fixtures & Equipment over \$1,000	1,879,295	1,704,901	(174,394)
642	Furniture, Fixtures & Equipment under \$1,000	168,655	199,406	30,751
643	Computer Hardware over \$1,000	7,933	0	(7,933)
644	Computer Hardware under \$1,000	41,551	6,467	(35,084)
649	Tech-Related Furniture, Fixture & Equipment under \$1,000	701	701	0
652	Other Vehicles	111,204	44,836	(66,368)
681	Remodel / Renovate - Contracted	631,898	496,270	(135,628)
682	Remodel / Renovate - In House	6,464	18,320	11,856
686	Remodel / Renovate - Admin	13,084	84	(13,000)
691	Computer Software over \$1,000	104,219	0	(104,219)
692	Computer Software under \$1,000	603	603	0
693	License Fees - Software over \$1,000	1,993	1,993	0
694	License Fees - Software under \$1,000	<u>2,017</u>	<u>10,665</u>	<u>8,648</u>
6XX	CAPITAL OUTLAY TOTAL	\$ 3,158,380	\$ 2,542,736	\$ (615,644)
737	Dues & Fees	\$ 32,308	\$ 26,244	\$ (6,064)
738	Fingerprinting	8,527	9,527	1,000
739	Bank Charges	176,213	127,179	(49,034)
792	Indirect Cost	793,653	825,653	32,000
796	Uncoll Accounts (Bad Debt)	116	416	300
798	Miscellaneous Expense	<u>1,021</u>	<u>721</u>	<u>(300)</u>
7XX	OTHER EXPENDITURES TOTAL	\$ 1,011,838	\$ 989,740	\$ (22,098)

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	TOTAL BEFORE OTHER FINANCING SOURCES/USES	\$ 41,568,778	\$ 43,068,778	\$ 1,500,000
	Transfer - Capital Projects	<u>\$ 2,311,421</u>	<u>\$ 3,609,965</u>	<u>\$1,298,544</u>
	TOTAL AFTER OTHER FINANCING SOURCES/USES	\$ 43,880,199	\$ 46,678,743	\$ 2,798,544
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (4,004,682)	\$ 7,592,200	\$ 11,596,882
	Non-Spendable	\$ 1,454,307	\$ 1,454,307	\$ 0
	Restricted	<u>14,092,667</u>	<u>14,092,667</u>	<u>0</u>
	FUND BALANCE, BEGINNING OF PERIOD	\$ 15,546,974	\$ 15,546,974	\$ 0
	Non-Spendable	\$ 1,440,330	\$ 1,887,043	\$ 446,713
	Restricted	<u>10,101,962</u>	<u>21,252,131</u>	<u>11,150,169</u>
	FUND BALANCE, END OF PERIOD	\$ 11,542,292	\$ 23,139,174	\$ 11,596,882

Adopted by the Board: September 8, 2022

Certified Correct: _____