

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**

**2014-15 Special Revenue - Food Service Fund Amendment**

**As of June 30, 2015**

<b>ESTIMATED REVENUES</b>	<b>PREVIOUS BUDGET</b>	<b>INCREASE/ (DECREASE)</b>	<b>REVISED BUDGET</b>
<b>FEDERAL THROUGH STATE</b>			
National School Lunch Act	\$ 78,788,073	\$ (19,518,922)	\$ 59,269,151
School Breakfast Reimbursement		15,430,377	15,430,377
After School Snack Reimbursement		1,061,172	1,061,172
Child Care Food Program		2,342,918	2,342,918
USDA Donated Foods	6,541,255	947,716	7,488,971
Cash in Lieu of Donated Foods		194,589	194,589
Summer Program		1,136,612	1,136,612
Nutrition Education Program		642,000	642,000
Other Food Services	1,778,384	(1,778,384)	-
<b>Total Federal Through State</b>	<b>87,107,712</b>	<b>458,078</b>	<b>87,565,790</b>
<b>STATE</b>			
School Breakfast Supplement	584,790	(12,421)	572,369
School Lunch Supplement	771,516	(5,240)	766,276
<b>Total State</b>	<b>1,356,306</b>	<b>(17,661)</b>	<b>1,338,645</b>
<b>LOCAL</b>			
Interest, including Profit on Invest.	403,383	(245,685)	157,698
Food Service	18,543,005	(1,533,716)	17,009,289
Miscellaneous	494,809	(263,892)	230,917
<b>Total Local</b>	<b>19,441,197</b>	<b>(2,043,293)</b>	<b>17,397,904</b>
<b>TOTAL FUND BALANCE</b>	<b>43,363,261</b>	<b>-</b>	<b>43,363,261</b>
<b>TOTAL ESTIMATED REVENUES &amp; FUND BALANCE</b>	<b>\$ 151,268,476</b>	<b>\$ (1,602,876)</b>	<b>\$ 149,665,600 (A)</b>
<b>APPROPRIATIONS</b>	<b>PREVIOUS BUDGET</b>	<b>REVISED BUDGET</b>	
Salaries	\$ 27,561,148	\$ (1,421,006)	\$ 26,140,142
Employee Benefits	15,119,157	(1,431,421)	13,687,736
Purchased Services	5,717,559	(258,494)	5,459,065
Energy Services	2,277,896	(180,238)	2,097,658
Materials and Supplies	50,256,316	416,902	50,673,218
Capital Outlay	5,378,567	(2,713,575)	2,664,992
Other Expenses	3,135,832	(1,186,947)	1,948,885
<b>Total Appropriations</b>	<b>109,446,475</b>	<b>(6,774,779)</b>	<b>102,671,696 (1)</b>
<b>TOTAL FUND BALANCE</b>	<b>41,822,001</b>	<b>5,171,903</b>	<b>46,993,904</b>
<b>TOTAL APPROPRIATIONS &amp; FUND BALANCE</b>	<b>\$ 151,268,476</b>	<b>\$ (1,602,876)</b>	<b>\$ 149,665,600</b>

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**Explanation Summary**

<b><u>CHANGES IN ESTIMATED REVENUES</u></b>	<b><u>INCREASE/ (DECREASE)</u></b>
(A) Estimated revenues decreased primarily due to the standards required by the Healthy, Hunger-Free Kids Act of 2010, mandating regulations of SMART SNACKS in Schools, requiring changes in A La Carte products that may be offered to students for sale, resulting in a decrease in sales and local sources of revenue.	\$ (1,602,876)
<b><u>CHANGES IN APPROPRIATIONS</u></b>	<b><u>INCREASE/ (DECREASE)</u></b>
(1) Appropriations decreased primarily due to a reduction in annual salary increase than budgeted for and the subsequent reduction in fringe benefits cost; a decrease in purchased services and utility services; capital equipment and cafeteria renovations not being purchased/installed/updated due to time/staffing constraints; and a decrease in the Indirect Cost Rate paid because of reduced expenditures.	\$ (6,774,779)